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BASSPC 252

Credit Based Fourth Semester B.A. Degree Examination, September 2022
(Common to all Batches)
SECRETARIAL PRACTICE
Paper – IV : Portfolio Management and Personal Taxation

Time : 3 Hours

Max. Marks : 80

- Instructions :** 1) **Strictly** follow the **internal** choices provided.
2) Under Part – **B** question no. **7** is **compulsory**.

PART – A

1. Fill in the blanks :

(5×1=5)

- The final dividend is declared during _____ meeting.
- The Primary Market is also known as _____
- FII is also known as _____
- PAN card is issued by the _____ department.
- Sensex is one of the indices of _____

2. Match the following :

(5×1=5)

- | | |
|-------------------|----------------------------|
| a) Nifty | 1) Secondary Market |
| b) 80 C | 2) Mutual Fund |
| c) Stock Exchange | 3) Regulatory body |
| d) NAV | 4) National Stock Exchange |
| e) SEBI | 5) Donation |
| | 6) LIC |

3. Answer the following in **one/two** sentences **each** :

(5×2=10)

- What is Stock Split ?
- What is an 'Assessment Year' ?
- What is meant by Capital Market ?
- Expand 'HNWI' and state one of its features.
- State any 2 features of Interim Dividend.

P.T.O.



PART – B
Unit – I

4. Answer **any four** of the following : **(4×5=20)**
- a) Explain how the investment in equities is advisable for the investors.
 - b) What is Dividend ? Differentiate between Final and Interim Dividend.
 - c) What is Primary and Secondary Market ? Explain the features of any one.
 - d) What are the advantages of Bonus Shares ?
 - e) What is Mutual Fund ? Explain any 4 of its schemes.

Unit – II

5. Answer **any four** of the following : **(4×5=20)**
- a) What are the basic principles of Portfolio Investment Process ?
 - b) Explain any two types of Investors.
 - c) Describe briefly the significant role played by SEBI as a regulatory Body.
 - d) Explain the main features of National Stock Exchange. What are its objectives ?
 - e) State any two Bombay Stock Exchange Indices. Elucidate its uses.

Unit – III

6. Answer **any one** of the following : **(1×5=5)**
- a) What is PAN ? List out the transactions where PAN has to be quoted.
 - b) Write a note on Deductions allowed under section 80 C.
7. The estimated salary for Financial Year 2018-19 of Ms. Shreenidhi, working in a private company in Bangalore, is as shown below.
- | | |
|------------------------------|---------------|
| Gross Salary | ₹ 10,00,000 |
| Employment tax | ₹ 2,400 p.a. |
| Interest on Fixed Deposit | ₹ 5,000 |
| Provident Fund contribution | ₹ 48,000 p.a. |
| Contribution to LIC | ₹ 12,000 p.a. |
| Contribution to ELSS | ₹ 25,000 p.a. |
| Tution Fees | ₹ 30,000 p.a. |
| Medical Insurance Premium | ₹ 20,000 p.a. |
| Prime Minister's Relief Fund | ₹ 10,000 p.a. |
- i) Compute the Taxable Income of an assessee. **10**
 - ii) Compute the estimated tax payable for the Assessment Year 2019-20. **5**