ARKA JAIN University
Jharkhand

NAAC GRADE A

[06-05-2025]
END SEM EXAMINATION
School of Commerce & Management

Program	**Bachelor of Commerce (Hons.)**		
Subject Name	**Business Ethics & Corporate Social Responsibility**	**Session**	**Even, 2024-2025**
Semester	**IV**	**Year**	**May 2025**
Time: 3 Hour Max. Marks : 70	• Start writing from 2nd page onwards; **don't Write on the 1st Page Backside** • **Answer all Questions of Section A (Compulsory)** • **Answer Any Four out of Six of Section B** • **Answer Any Two out of Four of Section C** • **Possession of Mobile Phones or any kind of Written Material, Arguments with the Invigilator or Discussing with Co-Student will comes under Unfair Means and will Result in the Cancellation of the Papers.**		

Knowledge Level (KL)	**K1 :** Remembering	**K3 :** Applying	**K5 :** Evaluating
	K2 : Understanding	**K4 :** Analysing	**K6 :** Creating

Section A (Each question Carry 01 Marks from Q1-i to xii – 12 Marks

Q. N 1	QUESTIONS	Marks	COs	KL
i	Which of the following is not a principle of Business ethics: a) Honesty b) Transparency c) Exploitation d) Accountability	01	CO1	KL1
ii	Prime responsibility of the Corporates is to a) Ensure employee welfare b) Contribute to the social cause c) Enhance shareholder's wealth d) All of the above	01	CO3	KL4
iii	Plato virtue based ethics and teachings focusses on a) Integrity b) Wisdom c) Knowledge d) All of the above	01	CO2	KL1
iv	Which of the following is a key factor highlighting the importance of business ethics? a) Enhancing corporate reputation b) Increasing legal risks c) Promoting workplace discrimination d) Encouraging unfair trade practices	01	CO2	KL2

v	A value-based code of ethics primarily focuses on: a) Strict legal compliance b) Profit maximization c) Core ethical principles and organizational values d) Increasing workplace competition	01	CO3	KL3
vi	"The only thing that is good without qualification is a good will." This ethical principle was proposed by: a) John Stuart Mill b) Immanuel Kant c) Aristotle d) Thomas Hobbes	01	CO2	KL1
vii	If manager is focusing on the result and not on the process, which ethical theory does the manager focusing upon a) deontological b) teleological c) virtue based ethics d) none of the above	01	CO4	KL3
viii	How do values influence behavior? a) Values have no impact on behavior b) Values shape attitudes and guide decision-making c) Values are irrelevant in professional settings d) Values are determined solely by external factors	01	CO4	KL1
ix	Which ethical theory suggests that ethical decisions should be made based on maximizing the greatest good for the greatest number of people? a) Virtue ethics b) Deontological ethics c) Consequentialist ethics d) Egoism	01	CO3	KL2
x	What is the concept of Gandhian trusteeship primarily based on? a) Accumulation of wealth b) Redistribution of wealth c) Preservation of wealth d) Hoarding of wealth	01	CO4	KL3
xi	Which term is used to describe the belief that pleasure is the sole intrinsic good? a) Egoism b) Stoicism c) Nihilism d) Hedonism	01	CO5	KL3
xii	What does CSR stand for? a) Corporate Social Relevance b) Corporate Social Responsibility c) Corporate Strategy and Revenue d) Corporate Sales and Retention	01	CO4	KL2

Section B (Answer any FOUR out of SIX) – 28 Marks
(Each question 7 Marks)

Q. No.	QUESTIONS	Marks	COs	KL
2	Amit, a strict vegetarian, travels to a foreign country for a business conference. In this country, non-vegetarian food is a cultural staple, and most business meetings take place over meals. His host, unaware of his dietary preferences, invites him to a formal dinner where only non-vegetarian dishes are served. Amit faces a dilemma: • Refusing to eat might seem disrespectful and affect business relations. • Accepting the food would go against his personal and ethical beliefs. Q. How can Amit handle this situation without compromising his values or disrespecting his hosts?	07	CO5	KL4
3	Write short notes on Code of Ethics and explain its types with examples.	07	CO2	KL3
4	What do you understand by the term 'Whistleblowing'? Illustrate with proper reference.	07	CO1	KL5
5	Aman and Ravi are best friends in their final year of college. Both are active in student affairs, and Ravi is running for college election president. Aman, who has always supported Ravi, suddenly gets an exclusive placement offer from a top company. However, the placement interview clashes with the election debate where Ravi needs Aman's presence for support. Aman is torn between attending the placement interview, which is a once-in-a-lifetime opportunity, or standing by Ravi at the debate as promised. Ravi, on the other hand, understands Aman's situation but feels let down and betrayed at such a crucial moment. **Questions-** 1. What are the ethical dilemmas Aman faces in this situation? 2. What ethical approach – Utilitarianism or Deontology would best guide Aman's decision?	07	CO5	KL2

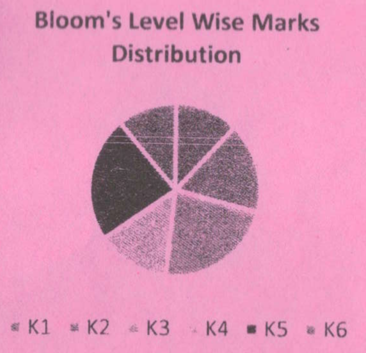
6	You and your three closest childhood friends are on a private flight to an exotic island for a long-awaited vacation. Midway through the journey, the aircraft suffers critical engine failure, and the pilot announces that everyone must evacuate using parachutes. As you rush to the emergency exit, you discover a harsh reality – there are only three parachutes for the four of you. The pilot has no extras, and one person must stay behind. Panic sets in as each of you realizes the impossible decision that must be made. Should the decision be made based on random selection, personal sacrifice, or logical reasoning? If no one volunteers, how do you resolve the conflict fairly? **Questions:** 1. What ethical principles should be considered in making this decision? 2. How do emotions, friendships, and survival instincts affect ethical decision-making in high-pressure situations?	07	CO5	KL4
7	What are the stages of Personality/ Attitude Development in an Individual?	07	CO3	KL3

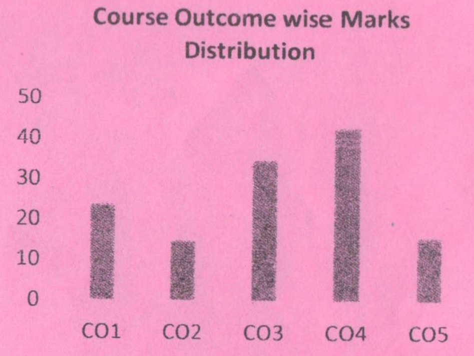
Section C (Answer any TWO out of FOUR) – 30 Marks
(Each question 15 Marks)

Q. No.	QUESTIONS	Marks	COs	KL
8	Give a detailed outline of Ethical theories with proper examples and references.	15	CO3	KL5
9	Write a brief note on 'Ethics in Finance & Ethics in IT.	15	CO5	KL6
10	With reference to any organization of your preference, give a detailed description of their various CSR activities	15	CO4	KL2
11	Discuss three elements of Ethics. Explain how does it helps in shaping individual's identity.	15	CO2	KL3

CO- Course Outcomes, **KL**- Knowledge Level, **PO** – Program Outcome

Course Outcomes	CO1	Acquire the necessary knowledge in order to recognize the importance of Ethics.
	CO2	Ability to analyse and select the most appropriate methods and tools for identifying and implementing ethics management system
	CO3	Explain the evolutionary course of ethical practice
	CO4	Graduates will be able to implement various theories of values and ethics into business.
	CO5	Apply various controlling techniques to achieve the desired level of efficiency and effectiveness for an ethics management program.



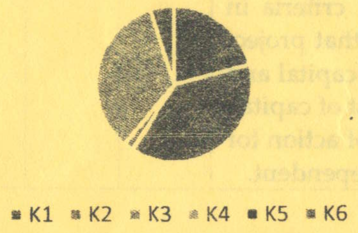


CO- Course Outcomes, KL- Knowledge Level, PO – Program Outcome

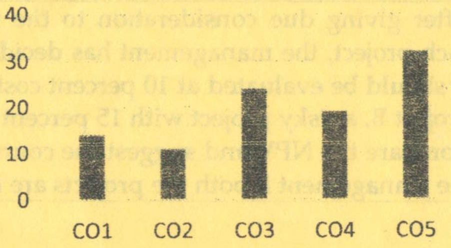
Course Outcomes	CO1	Understand the basic concepts of financial management
	CO2	Apply the valuation techniques of time value of money for the investment decisions
	CO3	Know the features of an optimum financing decisions and dividend decisions
	CO4	The working capital efficiency of a company

GRAPHICAL REPRESENTATION

Bloom's Level wise Marks Distribution



Course Outcome Wise Marks Distribution



ARKA JAIN University
Jharkhand
NAAC GRADE A

[08-05-2025]
END SEM EXAMINATION
School of Commerce & Management

Program	**Bachelor of Commerce (Hons.)**		
Subject Name	**Financial Management**	Session	Even, 2024-2025
Semester	IV	Year	May, 2025

Time: 3 Hour
Max. Marks : 70

- Start writing from 2nd page onwards; **don't Write on the 1st Page Backside**
- Answer all Questions of Section A (Compulsory)
- Answer Any **Four out of Six of Section B**
- Answer Any **Two out of Four of Section C**
- Possession of **Mobile Phones** or any kind of **Written Material, Arguments with the Invigilator or Discussing with Co-Student** will comes under **Unfair Means** and will **Result** in the **Cancellation of the Papers.**

Knowledge Level (KL)			
	K1 : Remembering	K3 : Applying	K5 : Evaluating
	K2 : Understanding	K4 : Analysing	K6 : Creating

Section A (Each question Carry 01 Mark from Q1-i to xii) – 12 Marks

Q. N 1	QUESTIONS	Marks	COs	KL
i	Explain the concept of wealth maximization and profit maximization.	01	CO1	K1
ii	Elaborate the role of Finance Manager.	01	CO3	K3
iii	Discuss the application of present value of annuity.	01	CO2	K3
iv	Analyze practical applications of time value of money.	01	CO2	K3
V	Explain the process of EBIT-EPS Analysis.	01	CO3	K4
vi	When is financial leverage considered favorable?	01	CO3	K4
vii	Elaborate the capital budgeting process.	01	CO1	K4
viii	Evaluate the importance of capital budgeting evaluation techniques.	01	CO1	K5
ix	Analyze the process of management of receivables and payables.	01	CO3	K6
x	Write any one aim of working capital management.	01	CO4	K4

xi	Differentiate between cash dividend and stock dividend in brief.	01	CO3	K5
xii	Explain the theories of dividend.	01	CO3	K1

Section B (Answer any FOUR out of SIX) – 28 Marks
(Each question Carry 07 Marks)

Q. No.	QUESTIONS	Marks	COs	KL
2	Describe Net Operating Income (NOI) theory of capital structure? Explain the assumptions of Net Operating Income approach theory of capital structure.	07	CO1	K4
3	For constructing a machine, the initial cost of investment is Rs. 15, 00,000 and is expected to generate the following net cash flows during the first six years: Year 1: Rs. 2,00 000, Year 2: Rs. 3,00, 000, Year3 : Rs. 4,00 000, Year 4 : Rs. 2,00 000, Year 5 : Rs. 3,00 000 ,Year 6 : Rs. 3,00 000 .Calculate the Payback period of a new machine	07	CO3	K3
4	What is leverage? Explain the difference between Operating Leverage, Financial Leverage, and Combined Leverage.	07	CO2	K3
5	Discuss the factors influencing working capital management.	07	CO1	K3
6	Compute the net present value for a project with a net investment of Rs. 1, 00,000 and net cash flows for year one is Rs. 55,000; for year two is Rs. 80,000 and for year three is Rs. 15,000. Further, the company's cost of capital is 10%.	07	CO2	K4
7	Define the concept of the time value of money. How does discounting differ from compounding?	07	CO1	K2

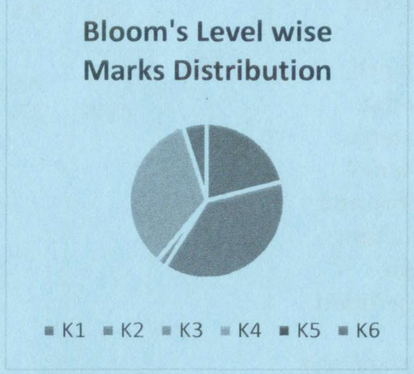
Section C (Answer any TWO out of FOUR) – 30 Marks
(Each question Carry 15 Marks)

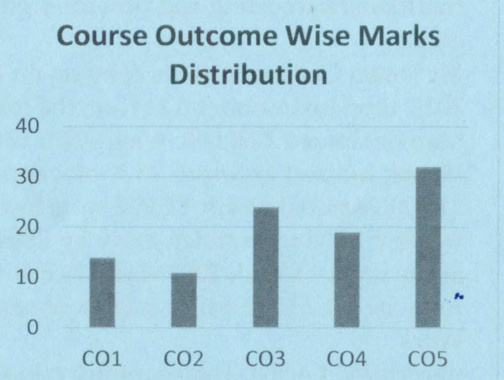
<table>
<tr><th>Q. No.</th><th>QUESTIONS</th><th>Marks</th><th>COs</th><th>KL</th></tr>
<tr><td>8</td><td>"Financial Management is concerned with solution of three major decisions- the investment decision, the financing decision and the dividend decision". Explain the statement highlighting the inter-relationship amongst these decisions.</td><td>15</td><td>CO1</td><td>K2</td></tr>
<tr><td>9</td><td>How is the cost of capital relevant in capital budgeting decisions? Also discuss the factors affecting cost of capital.</td><td>15</td><td>CO3</td><td>K5</td></tr>
<tr><td>10</td><td>(a) Mr. Manoj invests Rs. 500, Rs. 1000, Rs. 1500, Rs. 2000 and Rs. 2500 at the end of each year. Calculate the compound value at the end of 5 years, compounded annually, when the interest charged is 5% p. a.
(b) Calculate the present value of annuity of Rs. 500 received annually for four years, when the discounting factor is 10%.</td><td>15</td><td>CO2</td><td>K5</td></tr>
<tr><td>11</td><td>A firm has two investment opportunities, each costing Rs. 1,00,000/- and each having an expected profit as shown below:
<table>
<tr><td>Year</td><td>1</td><td>2</td><td>3</td><td>4</td></tr>
<tr><td>Project X</td><td>50000</td><td>40000</td><td>30000</td><td>10000</td></tr>
<tr><td>Project Y</td><td>20000</td><td>40000</td><td>50000</td><td>60000</td></tr>
</table>
After giving due consideration to the risk criteria in each project, the management has decided that project A should be evaluated at 10 percent cost of capital and project B, a risky project with 15 percent cost of capital. Compare the NPV and suggest the course of action for the management if both the projects are independent.</td><td>15</td><td>CO2</td><td>K5</td></tr>
</table>

CO- Course Outcomes, **KL**- Knowledge Level, **PO** – Program Outcome

Course Outcomes	CO1	Categorize different elements of cost
	CO2	Identify different costs involved in making a product
	CO3	Different methods of calculating costs.
	CO4	For difference in Cost & Financial Accounting.

GRAPHICAL REPRESENTATION





ARKA JAIN University Jharkhand

NAAC GRADE A ACCREDITED UNIVERSITY

[10-05-2025]
END SEM EXAMINATION
School of Commerce & Management

Program	Bachelor of Commerce (Hons.)		
Subject Name	Cost Accounting	Session	Even, 2024-2025
Semester	IV	Year	May, 2025

Time: 3 Hour
Max. Marks : 70

- Start writing from 2nd page onwards; **don't Write on the 1st Page Backside**
- **Answer all Questions of Section A (Compulsory)**
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Knowledge Level (KL)	**K1 :** Remembering	**K3 :** Applying	**K5 :** Evaluating
	K2 : Understanding	**K4 :** Analysing	**K6 :** Creating

Section A (Each question Carry 01 Mark from Q1-i to xii) – 12 Marks

Q. N 1	QUESTIONS	Marks	COs	KL
i	Define "cost accounting".	01	CO1 CO4	K1
ii	In cost accounting, what does "cost center" refer to?	01	CO1 CO2	K1
iii	What is the meaning of "direct material"?	01	CO1 CO2	K1
iv	Name one method of pricing material issues.	01	CO1 CO2	K1
v	What is "idle time" in labour costing?	01	CO1 CO4	K1
vi	Explain briefly what "abnormal loss" means in a process.	01	CO1 CO2	K1
vii	Identify the purpose of a cost sheet.	01	CO1 CO3	K1
viii	What is the economic order quantity (EOQ)?	01	CO1 CO2	K1
ix	Define the term "overheads".	01	CO1 CO4	K1
x	What is the significance of material control in cost accounting?	01	CO1	K1

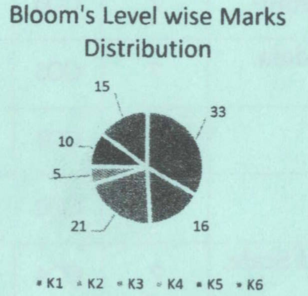
<table>
<tr><td>xi</td><td>What do you mean by operating costing?</td><td>01</td><td>CO1
CO2</td><td>K1</td></tr>
<tr><td>xii</td><td>What do you understand by Cost reconciliation statement?</td><td>01</td><td>CO4</td><td>K1</td></tr>
<tr><td colspan="5">Section B (Answer any FOUR out of SIX) – 28 Marks
(Each question Carry 07 Marks)</td></tr>
<tr><th>Q. No.</th><th>QUESTIONS</th><th>Marks</th><th>COs</th><th>KL</th></tr>
<tr><td>2</td><td>Explain the process of preparing a reconciliation statement between cost accounts and financial accounts with an example</td><td>07</td><td>CO4</td><td>K2
K3</td></tr>
<tr><td>3</td><td>Describe the different types of labour remuneration systems.</td><td>07</td><td>CO2</td><td>K2</td></tr>
<tr><td>4</td><td>What do you mean by Operating costing? In which type of business operating costing method is used?</td><td>07</td><td>CO3</td><td>K2</td></tr>
<tr><td>5</td><td>From the following information prepare simple cost sheet and also show cost per unit:
Direct Material ₹ 60,000
Direct Labour ₹ 30,000
Direct expenses ₹ 10,000
Factory overheads ₹ 40,000 Office and administration overheads ₹ 10,000 Selling and distribution overheads ₹ 20,000 Units produced 1000</td><td>07</td><td>CO1
CO3</td><td>K4
K5</td></tr>
<tr><td>6</td><td>From the following particulars, prepare stores ledger for the month of January 2022 showing material issue prices on the 'First in, First out' Method
<table>
<tr><th colspan="3">Receipt</th><th colspan="2">Issue</th></tr>
<tr><th>Date-2022 Jan</th><th>Qty(Kg)</th><th>Rate ₹</th><th>Date-2022 Jan</th><th>Qty(Kg)</th></tr>
<tr><td>1</td><td>300</td><td>8.50</td><td>2</td><td>100</td></tr>
<tr><td>10</td><td>400</td><td>8.00</td><td>11</td><td>500</td></tr>
<tr><td>15</td><td>500</td><td>6.00</td><td>18</td><td>400</td></tr>
<tr><td>28</td><td>400</td><td>5.50</td><td>28</td><td>300</td></tr>
</table></td><td>07</td><td>CO1
CO3</td><td>K4
K5</td></tr>
<tr><td>7</td><td>Calculate machine hour rate using following information:
Working hours for a month 240 Cost of machine ₹ 18,600
Freight & Installation Charges ₹ 3,400 Scrap value of machine ₹ 1,700
Estimated working life of the machine 10,000 hours.
Repairs for working life ₹ 2,800 Standing Charges for a month ₹ 1,380
Power used 4 units per hour @ 16 paise per unit</td><td>07</td><td>CO1
CO2
CO3</td><td>K4
K5</td></tr>
</table>

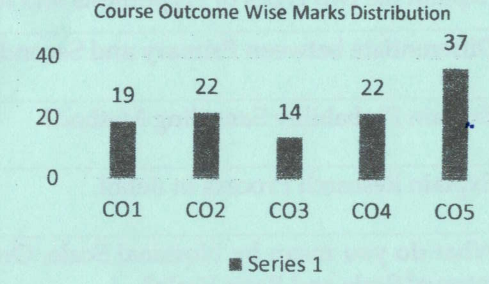
<table>
<tr><td colspan="5">Section C (Answer any TWO out of FOUR) – 30 Marks
(Each question Carry 15 Marks)</td></tr>
<tr><th>Q. No.</th><th>QUESTIONS</th><th>Marks</th><th>COs</th><th>KL</th></tr>
<tr><td>8</td><td>Critically analyze the importance of classification of costs and how it affects decision-making in businesses with example</td><td>15</td><td>CO1
CO2</td><td>K4
K5</td></tr>
<tr><td>9</td><td>Analyze how contract costing differs from traditional job costing and provide scenarios for each.</td><td>15</td><td>CO1
CO3</td><td>K4
K5</td></tr>
<tr><td>10</td><td>Mr Sohan Commenced his contract on 1st April, 2022. Prepare Contract A/c from the following: Material issued ₹ 60,000; Wages 50% of material issued; Indirect expenses 25 % of wages; Plant ₹ 21,000; Material worth ₹ 2,000 were lost in fire and worth ₹ 1,000 were stolen away by thieves. Plant at site on 31st March 2023 was ₹ 18,000. Cash received ₹ 1,20,000 which is 80 % of work certified. Work uncertified ₹ 4,500. Total contract value is ₹ 2,00,000.</td><td>15</td><td>CO1
CO3</td><td>K4
K5</td></tr>
<tr><td>11</td><td>A product passes through 3 distinct processes to completion during June 2023.
<table>
<tr><th>Particulars</th><th>A</th><th>B</th><th>C</th></tr>
<tr><td></td><td>₹</td><td>₹</td><td>₹</td></tr>
<tr><td>Materials</td><td>3,000</td><td>1,500</td><td>1,000</td></tr>
<tr><td>Labour</td><td>2,500</td><td>2,000</td><td>1,500</td></tr>
<tr><td>Overheads</td><td>500</td><td>2,160</td><td>905</td></tr>
</table>
The Indirect expenses for the period were ₹ 1,400. The scrap of process B was sold for ₹ 145. Scrap of Process C was sold for ₹166. Prepare process account showing cost of each process. Material introduce 200 units @ Rs 15 in process A. 5% each units are scrap.</td><td>15</td><td>CO1
CO3</td><td>K4
K5</td></tr>
</table>

CO- Course Outcomes, **KL-** Knowledge Level, **PO** – Program Outcome

Course Outcomes	CO1	Develop understanding on various kinds of research
	CO2	Have basic knowledge on qualitative research techniques
	CO3	Have adequate knowledge on measurement & scaling techniques.
	CO4	Develop capability amongst students to identify and select appropriate research topics.
	CO5	Have basic Awareness of Data Analysis and Hypothesis Testing.

GRAPHICAL REPRESENTATION


Bloom's Level wise Marks Distribution


Course Outcome Wise Marks Distribution

JGI **ARKA JAIN University** Jharkhand NAAC GRADE A ACCREDITED UNIVERSITY

[13-05-2025]
END SEM EXAMINATION
School of Commerce & Management

Program	Bachelor of Commerce (Hons.)		
Subject Name	Research Methodology	Session	Even, 2024-2025
Semester	IV	Year	May, 2025
Time: 3 Hour Max. Marks : 70	• Start writing from 2nd page onwards; <u>don't Write on the 1st Page Backside</u> • **Answer all Questions of Section A (Compulsory)** • **Answer Any Four out of Six of Section B** • **Answer Any Two out of Four of Section C** • **Possession of Mobile Phones or any kind of Written Material, Arguments with the Invigilator or Discussing with Co-Student** will comes under Unfair Means and will **Result** in the **Cancellation of the Papers.**		
Knowledge Level (KL)	**K1 :** Remembering	**K3 :** Applying	**K5 :** Evaluating
	K2 : Understanding	**K4 :** Analysing	**K6 :** Creating

Section A (Each question Carry 01 Mark from Q1-i to xii) – 12 Marks

Q. N 1	QUESTIONS	Marks	Cos	KL
i	What does "empirical research" involve? a) Theoretical analysis b) Data collection and observation c) Reviewing existing literature d) Conducting surveys only	01	CO1	K2
ii	Which type of scale measures variables using equal intervals? a) Nominal scale b) Ordinal scale c) Interval scale d) Ratio scale	01	CO3	K2
iii	Which of the following is an example of a quantitative research method? a) Case study b) Survey with close-ended questions c) Participant observation d) Focus group discussion	01	CO3	K1
iv	Which sampling method ensures every member of the population has an equal chance of selection? a) Systematic sampling b) Random sampling	01	CO3	K2

	c) Stratified sampling d) Quota sampling			
v	Which step is typically the first in the research process? a) Formulating hypotheses b) Reviewing the literature c) Identifying the research problem d) Analyzing the data	01	CO1	K4
vi	Which of the following is a non-probability sampling technique? a) Cluster sampling b) Stratified sampling c) Convenience sampling d) Systematic sampling	01	CO3	K1
vii	Which type of research aims to explore phenomena without predetermined outcomes? a) Descriptive research b) Exploratory research c) Experimental research d) Analytical research	01	CO1	K2
viii	What is a key disadvantage of convenience sampling? a) It requires large populations b) It is time-consuming c) It introduces selection bias d) It ensures high accuracy	01	CO3	K2
ix	What is the term for a study that collects data from the same subjects over a period of time? a) Cross-sectional study b) Case study c) Longitudinal study d) Meta-analysis	01	CO1	K1
x	Which scaling technique asks respondents to allocate a fixed sum across options? a) Constant sum scaling b) Rank-order scaling c) Paired comparison scaling d) Guttman scaling	01	CO3	K2
xi	What is the term for data collected by someone other than the researcher for their own study? a) Primary data b) Secondary data c) Tertiary data d) Experimental data	01	CO3	K2
xii	What is the purpose of a literature review in research? a) To generate new data b) To analyze statistical results c) To summarize existing knowledge d) To design a hypothesis	01	CO1	K3

Section B (Answer any FOUR out of SIX) – 28 Marks
(Each question Carry 07 Marks)

Q. No.	QUESTIONS	Marks	Cos	KL
2	Differentiate between Questionnaire and Schedule.	7	CO1	K4
3	Explain the two types of Hypothesis and its Errors?	7	CO5	K3
4	Differentiate between Primary and Secondary data.	7	CO3	K6
5	Explain Probability Sampling Method?	7	CO1	K1
6	Explain Research Process in detail.	7	CO2	K1
7	What do you mean by Nominal Scale, Ordinal Scale, Interval Scale and Ratio Scale?	7	CO4	K5

Section C (Answer any TWO out of FOUR) – 30 Marks
(Each question Carry 15 Marks)

Q. No.	QUESTIONS	Marks	COs	KL
8	You are a student of B.Com(H) Semester IV, Arka Jain University, you need to do a research work for your project for a leading technology company that has recently launched a new television model in the market. The company aims to gather feedback from customers to assess their satisfaction with the new product as well as the old product offered by the company. **Design a comprehensive questionnaire to collect valuable insights from customers.**	15	CO4	K3
9	What do you mean by Research Design? Explain its types.	15	CO2	K6
10	Explain in detail the Measures of Central Tendency with example.	15	CO5	K1
11	"Processing of Data implies editing, coding, classification and tabulation." Describe in brief these four operations pointing out the significance of each in context of research study.	15	CO5	K4