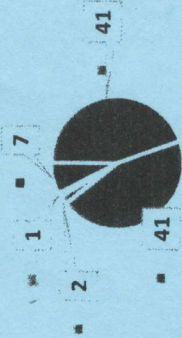


CO- Course Outcomes, **KL-** Knowledge Level, **PO** – Program Outcome

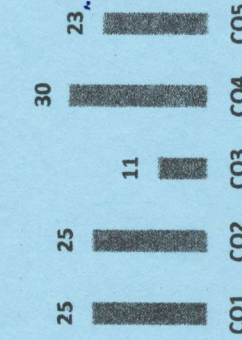
CO1	Students shall be able to understand the basics of E-Commerce.
CO2	To have a brief overview about the various E-Commerce Business Models.
CO3	Know in detail about the elements & revenue model of E-Business.
CO4	To get an overview of the components of E-Payment Systems, Payment Gateway and the methods of E-Payment.
CO5	Students will get an understanding of E-Commerce Applications in various industries and various cyber security issues.

**GRAPHICAL REPRESENTATION**

**Bloom's Level Wise Marks Distribution**



**Course Outcome Wise Marks Distribution**



**ARKA JAIN University**  
Jharkhand



[21-11-2025]  
**END SEM EXAMINATION**  
School of Commerce & Management

Program	Bachelor of Commerce (Hons.)	
Subject Name	E-Commerce & Cyber Security	Session
Semester	III	Year
		Odd, 2025-26 Nov, 2025*
Time: 3 Hour Max. Marks : 70	<ul style="list-style-type: none"> <li>Start writing from 2nd page onwards; don't Write on the 1st Page Backside</li> <li>Answer all Questions of Section A (Compulsory)</li> <li>Answer Any Four out of Six of Section B</li> <li>Answer Any Two out of Four of Section C</li> <li>Possession of Mobile Phones or any kind of Written Material, Arguments with the Invigilator or Discussing with Co-Student will come under <u>Unfair Means</u> and will <u>Result</u> in the <u>Cancellation of the Papers.</u></li> </ul>	
Knowledge Level (KL)	K1 : Remembering K2 : Understanding	K3 : Applying K4 : Analysing K5 : Evaluating K6 : Creating

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

Q. N	QUESTIONS	Marks	COs	KL
1 i	The concept of World Wide Web originated from: a) UK Navy b) US Army c) Indian Space Research Centre d) None of the above	01	CO1	K1
ii	A private network used by organizations is called: a) Extranet b) Intranet c) Ethernet d) None of the above	01	CO1	K2
iii	Buying and selling of goods using mobile phone is referred as: a) E-Business b) E-Commerce c) Mobile Commerce d) None of the above	01	CO1	K2
iv	The following is not a feature of Government to Business Model: a) Transaction is between government agencies and business b) It offers licencing and regulatory compliance services c) It connects one consumer to another consumer d) None of the above	01	CO2	K1

Q. No.	QUESTIONS	Marks	COs	KL
2	Explain the dynamics of World Wide Web.	07	CO1	K2
3	Discuss about the B2B Business Model with suitable examples.	07	CO2	K1
4	What are the different elements of e-business?	07	CO3	K1
5	What were the various issues in the traditional payment system?	07	CO4	K2
6	Write in brief about some of the applications of e-commerce.	07	CO4	K5
7	What are the security threats in the e-commerce environment?	07	CO5	K2

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

Q. No.	QUESTIONS	Marks	COs	KL
8	Explain in detail about the driving forces behind e-commerce.	15	CO1	K1
9	Elaborate on the B2C and C2C E-Commerce Business Models.	15	CO2	K1
10	Discuss about the different models and methods of e-payments.	15	CO4	K2
11	Explain in detail the concept of Data Encryption & Decryption.	15	CO5	K2

v	E-Business does not rely upon: a) Digital Communication b) Data Analytics c) Automation d) Verbal Communication	01	CO2	K2
vi	Analytics and reporting are concerned with: a) Consumer Behaviour b) Sales Trends c) Campaign Effectiveness d) All of the above	01	CO2	K4
vii	ERP System in organization deals with: a) Real Time Reporting b) Scalability c) Demand Forecasting d) Data Integration	01	CO3	K1
viii	Payment Systems is an element of: a) Knowledge Management b) E-Business c) Digital Marketing d) None of the above	01	CO3	K2
ix	Advertising Model generates revenue with the help of: a) Pay-per-click advertising b) Affiliate Marketing c) Both a & b d) None of the above	01	CO3	K3
x	The following is not a part of payment gateway: a) Budget Control b) Authorization c) Encryption d) Settlement	01	CO3	K1
xi	Online purchase of insurance policy is an example of: a) E-Commerce Application b) E-Banking c) Enterprise Resource Planning d) None of the above	01	CO4	K3
xii	E-tailing faces the following problems: a) Shipping Costs b) Return Policy c) Security Issues d) All of the above	01	CO5	K2

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

Q. No.	QUESTIONS	Marks	COs	KL
2	Explain the dynamics of World Wide Web.	07	CO1	K2
3	Discuss about the B2B Business Model with suitable examples.	07	CO2	K1
4	What are the different elements of e-business?	07	CO3	K1
5	What were the various issues in the traditional payment system?	07	CO4	K2
6	Write in brief about some of the applications of e-commerce.	07	CO4	K5
7	What are the security threats in the e-commerce environment?	07	CO5	K2

CO- Course Outcomes,

KL- Knowledge Level,

PO- Program Outcome

CO1	Describe the fundamental concepts and approaches to fundamental analysis.
CO2	Identify the key variables in portfolio management.
CO3	Demonstrate the concept of company analysis.
CO4	Relate the concepts of portfolio strategy to the financial market.
CO5	Select a portfolio using the process of portfolio management.

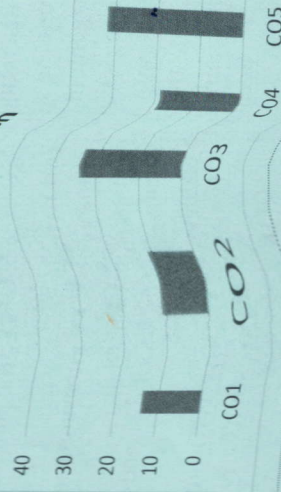
GRAPHICAL REPRESENTATION

Bloom's Level wise Marks Distribution



■ K1 ■ K2 ■ K3 ■ K4 ■ K5 ■ K6

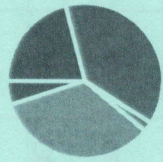
Course Outcome Wise Marks Distribution



CO1	Describe the fundamental concepts and approaches to fundamental analysis.
CO2	Identify the key variables in portfolio management.
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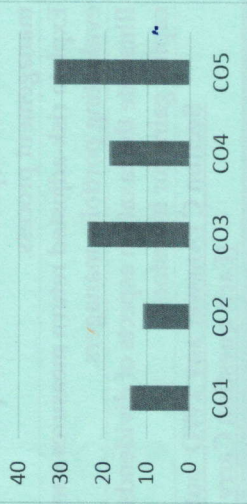
**GRAPHICAL REPRESENTATION**

**Bloom's Level wise Marks Distribution**



■ K1 ■ K2 ■ K3 ■ K4 ■ K5 ■ K6

**Course Outcome Wise Marks Distribution**



**ARKA JAIN University**  
Jharkhand



[24-11-2025]  
**END SEM EXAMINATION**  
School of Commerce & Management

Program	Bachelor of Commerce (Hons.)	[Capital Market]
Subject Name	Fundamental Analysis & Portfolio Management	Session Odd, 2025-26
Semester	III	Year Nov, 2025 *
<ul style="list-style-type: none"> <li>Start writing from 2nd page onwards; don't Write on the 1st Page Backside</li> <li>Answer all Questions of Section A (Compulsory)</li> <li>Answer Any Four out of Six of Section B</li> <li>Answer Any Two out of Four of Section C</li> <li>Possession of Mobile Phones or any kind of Written Material, Arguments with the Invigilator or Discussing with Co-Student will come under <u>Unfair Means</u> and will <u>Result</u> in the <u>Cancellation of the Papers.</u></li> </ul>		
Time: 3 Hour		
Max. Marks : 70		
Knowledge Level (KL)	K1 : Remembering K2 : Understanding	K3 : Applying K4 : Analysing K5 : Evaluating K6 : Creating

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

Q. N1	QUESTIONS	Marks	COs	KL
i	Investment is best defined as: a) Spending money on consumption b) Current commitment of savings for future return c) Hoarding cash for safety d) Speculating without evidence	01	CO1	K1
ii	The market where fresh securities are issued is called: a) Secondary Market b) Money Market c) Primary Market d) Derivatives Market	01	CO3	K2
iii	Which of the following is a risk of equity investment? a) Inflation Risk b) Default Risk c) Price Volatility d) None of the above	01	CO2	K2
iv	PMS stands for: a) Portfolio Management Services b) Private Mutual Schemes c) Public Market Securities d) Portfolio Mutual Savings	01	CO3	K2

v	Which of the following is NOT a derivative instrument? a) Futures b) Options c) Bonds d) Forwards	01	CO2	K3
vi	Minimum investment required in PMS as per SEBI is: a) ₹5 lakh b) ₹25 lakh c) ₹50 lakh d) ₹1 crore	01	CO3	K3
vii	A key benefit of investing in mutual funds is: a) Guaranteed return b) Risk diversification c) No regulation d) Unlimited liquidity	01	CO2	K2
viii	The extra return demanded by investors for taking risk is called: a) Inflation Premium b) Risk Premium c) Time Value d) Nominal Return	01	CO4	K3
ix	A portfolio manager is primarily responsible for: a) Printing money for investors b) Managing client portfolios c) Issuing government bonds d) Running a stock exchange	01	CO4	K2
x	NAV stands for: a) Net Annual Value b) New Asset Value c) Net Asset Value d) Net Accrued Valuation	01	CO3	K1
xi	Which of the following is an ethical practice for portfolio managers? a) Misleading clients b) Insider trading c) Disclosure of conflicts of interest d) Manipulating prices	01	CO1	K1
xii	The main difference between saving and investment is: a) Saving is short-term, investment is long-term b) Saving is risky, investment is risk-free c) Saving creates wealth, investment does not	01	CO3	K2

d) Saving is mandatory, investment is optional

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

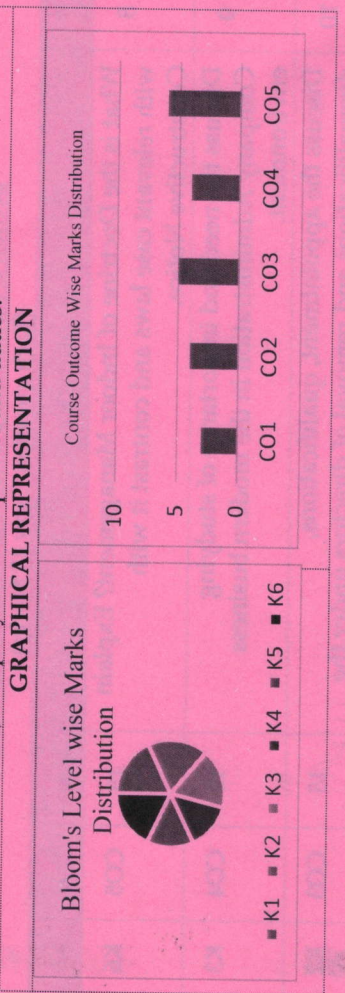
Q. No.	QUESTIONS	Marks	COs	KL
2	Explain the different objectives of investment with examples.	07	CO5	K3
3	Describe the features of fixed income securities and explain the concept of 'credit spread'.	07	CO2	K2
4	Analyse the difference between discretionary and non-discretionary PMS.	07	CO1	K2
5	Discuss the steps involved in the portfolio management process.	07	CO5	K3
6	Explain risk-adjusted return measures used in evaluating portfolio managers.	07	CO5	K6
7	Illustrate the taxation aspects of dividends and capital gains for investors.	07	CO3	K1

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

Q. No.	QUESTIONS	Marks	COs	KL
8	Case-based: A client wants to invest ₹50 lakhs in PMS but is confused between PMS, AIF, and Mutual Funds. Evaluate the options and recommend the most suitable one with justification	15	CO3	K2
9	Critically analyse the role of corporate governance in equity research and stock selection. Provide suitable examples.	15	CO5	K6
10	Design an asset allocation plan for a 35-year-old investor with moderate risk appetite aiming for long-term wealth creation.	15	CO4	K3
11	Examine SEBI (Portfolio Managers) Regulations 2020 and suggest how they strengthen investor protection.	15	CO2	K4

11	<p>Case Study: Doctrine of Ultra Vires ABC Textiles Ltd. was incorporated with a Memorandum of Association stating its main objective as "manufacturing and selling textile products." However, in 2024, the company's Board decided to invest a substantial portion of its capital into real estate development, which was not mentioned in the company's Memorandum. Several shareholders raised objections, arguing that the proposed activity was beyond the company's powers. The creditors also feared that the diversion of funds to unrelated activities might jeopardize repayment of their loans. Upon legal review, it was found that the Board's decision fell outside the company's objectives and was therefore Ultra Vires. Consequently, the proposed investment was declared void and unenforceable. This prevented misuse of the company's funds and safeguarded the interests of both shareholders and creditors by ensuring that company assets were used only for authorized purposes.</p> <p><b>Question:</b> How does the Doctrine of Ultra Vires help protect shareholders and creditors from unauthorized acts of a company's management?</p>	15	CO5	K5
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CO- Course Outcomes,	KL- Knowledge Level,	PO – Program Outcome
CO1	To understand the basic concepts of Company	
CO2	To know the procedures of Incorporation of companies under the Company's Act, 2013.	
CO3	To know about the various important documents and records which are required under Company Law	
CO4	To be exposed to the corporate functioning and its administration.	
CO5	To acquire knowledge about the key managerial people in a company and their powers and duties.	



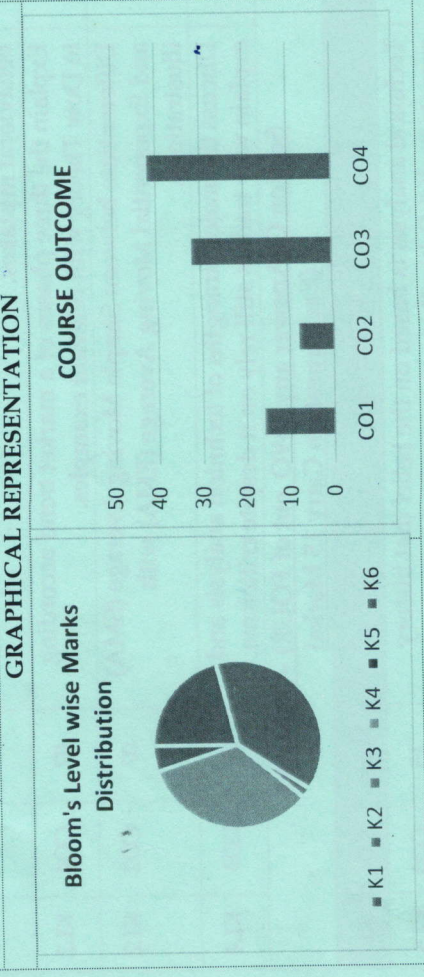
				<b>END SEM EXAMINATION</b> School of Commerce and Management	
Program	Bachelor of Commerce (Regular & CM)			Session	Odd, 2025-26
Subject Name	Corporate Law			Year	Nov, 2025
Semester	III			<ul style="list-style-type: none"> <li>Start writing from 2nd page onwards; don't write on the 1st Page Backside</li> <li>Answer all Questions of Section A (Compulsory)</li> <li>Answer Any Four out of Six of Section B</li> <li>Answer Any Two out of Four of Section C</li> <li>Possession of Mobile Phones or any kind of <u>Written Material, Arguments with the Invigilator or Discussing with Co-Student</u> will come under <u>Unfair Means</u> and will <u>Result in the Cancellation of the Papers.</u></li> </ul>	
Time: 3 Hour	Max. Marks : 70			Knowledge Level (KL) K1 : Remembering      K3 : Applying      K5 : Evaluating K2 : Understanding    K4 : Analysing      K6 : Creating	

Q. N	QUESTIONS	Marks	COs	KL
1				
i	Which of the following best defines a Joint Stock Company? a) An association of two persons only b) An artificial person created by law with perpetual succession c) A sole proprietorship with multiple branches d) A partnership firm registered under the Partnership Act	01	CO1	K1
ii	A company limited by guarantee means: a) Members' liability is unlimited b) Members' liability is limited to the unpaid amount on shares c) Members' liability is limited to the amount they agree to contribute in the event of winding up d) No liability at all	01	CO2	K2
iii	The applicability of CSR provisions under the Companies Act 2013 arises when a company has: a) Net worth of ₹1 crore or more b) Turnover of ₹500 crore or more c) Net profit of ₹1 crore or more d) None of the above	01	CO5	K%

iv	The main document which defines the powers and objects of a company is: a) Articles of Association b) Prospectus c) Memorandum of Association d) Certificate of Incorporation	01	CO3	K3
v	Which doctrine restricts a company from acting beyond the powers stated in its Memorandum of Association? a) Doctrine of Indoor Management b) Doctrine of Constructive Notice c) Doctrine of Ultra Vires d) Doctrine of Corporate Veil	01	CO5	K6
vi	Which of the following correctly differentiates Memorandum of Association from Articles of Association? a) MOA governs internal rules; AOA governs external objects b) MOA governs external objects; AOA governs internal rules c) Both have the same function d) AOA must be filed before MOA	01	CO4	K4
vii	Independent Directors are appointed primarily to: a) Manage day-to-day operations b) Protect the interests of minority shareholders and ensure good governance c) Audit financial statements directly d) Represent the government	01	CO3	K2
viii	The quorum of a meeting refers to: a) Agenda items discussed b) Minimum number of members required to be present c) Resolution passed at the meeting d) The minutes prepared after the meeting	01	CO2	K1
ix	Which statutory authority administers company law and maintains the registry of companies in India? a) Ministry of Finance    b) Reserve Bank of India c) Registrar of Companies    d) SEBI	01	CO1	K1
x	Which of the following is the primary role of the Ministry of Corporate Affairs (MCA) in India? a) To regulate foreign trade policies b) To administer corporate laws and related legislation c) To frame monetary policy of India d) To handle income tax assessment	01	CO5	K5

xi	Which body has the power to hear appeals against the orders of the National Company Law Tribunal (NCLT)? a) Supreme Court of India b) National Company Law Appellate Tribunal (NCLAT) c) Regional Director d) High Court	01	CO4	K6
xii	Which of the following functions is performed by the Regional Director under the Companies Act? a) Directly auditing listed companies b) Approving certain corporate actions like change of registered office across states c) Enforcing environmental regulations on industries d) Issuing licenses to foreign companies	01	CO3	K3
<b>Section B (Answer any FOUR out of SIX) – 28 Marks</b> (Each question Carry 07 Marks)				
Q. No.	QUESTIONS	Marks	COs	KL
2	Highlight any four important provisions of the Companies Act, 2013.	07	CO1	K2
3	What is the Memorandum of Association? Mention its contents.	07	CO2	K1
4	State the powers and duties of an Auditor under the Companies Act, 2013.	07	CO3	K4
5	Define an Annual General Meeting (AGM) and list the statutory requirements for conducting it.	07	CO4	K3
6	Explain the rights and liabilities of a Company Secretary.	07	CO5	K3
7	State any four types of CSR activities recognized under the Companies Act.	07	CO3	K6
<b>Section C (Answer any TWO out of FOUR) – 30 Marks</b> (Each question Carry 15 Marks)				
Q. No.	QUESTIONS	Marks	COs	KL
8	What is the Doctrine of Indoor Management? Explain with relevant case laws and contrast it with Constructive Notice.	15	CO5	K6
9	Discuss the need and importance of studying Company Administration in the modern business environment.	15	CO4	K3
10	Discuss the appointment, qualifications, disqualifications and removal of directors under the Companies Act, 2013.	15	CO3	K2

CO1	Describe the fundamental concepts and approaches to trading and speculation concepts.
CO2	Identify charts, patterns and indicators that assist in prediction of price direction
CO3	Appreciate the need of analysis for trading in various markets
CO4	Assess the concepts of Candlestick Analysis
CO5	Implement trading techniques using technical analysis



Program	Bachelors of Commerce (Hons.)	
Subject Name	Introduction to Technical Analysis	Session
Semester	III	Year
	<ul style="list-style-type: none"> <li>Start writing from 2nd page onwards; don't write on the 1st Page Backside</li> <li>Answer all Questions of Section A (Compulsory)</li> <li>Answer Any Four out of Six of Section B</li> <li>Answer Any Two out of Four of Section C</li> <li>Possession of Mobile Phones or any kind of Written Material, Arguments with the Invigilator or Discussing with Co-Student will come under <u>Unfair Means</u> and will <u>Result</u> in the <u>Cancellation of the Papers.</u></li> </ul>	
Time: 3 Hour		K5 : Evaluating
Max. Marks : 70		K6 : Creating
Knowledge Level (KL)	K1 : Remembering	K3 : Applying
	K2 : Understanding	K4 : Analysing

Q. N	QUESTIONS	Marks	COs	KL
i	Which of the following is least influenced by international geopolitical events? a) Equity markets b) Commodities markets c) Currency markets d) Domestic retail credit markets	01	CO1	KL4
ii	A fundamental assumption of technical analysis is that: a) Prices are random and unpredictable b) Past price patterns help predict future movements c) Markets always remain efficient d) Company fundamentals determine short-term price	01	CO5	KL1
iii	A trader ignoring diversification is violating which trading rule? a) "Cut losses early" b) "Don't put all eggs in one basket" c) "Let profits run" d) "Follow the trend"	01	CO1	KL2
iv	Traders should be cautious of technical analysis because: a) It always aligns with fundamentals	01	CO3	KL1

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

Q. No.	QUESTIONS	Marks	COs	KL
2	Compare equity markets, commodities markets, and currency markets in terms of trading opportunities and risk exposure.	07	CO1	KL4
3	Differentiate between trading, speculating, and gambling with practical examples in financial markets.	07	CO1	KL2
4	Discuss the role of trading psychology in success or failure of a trader, highlighting at least two common behavioral mistakes.	07	CO3	KL4
5	Explain the three phases of a market trend according to Dow Theory with relevant examples.	07	CO4	KL2
6	Differentiate between Simple Moving Average (SMA) and Exponential Moving Average (EMA) with illustrations.	07	CO2	KL2
7	Discuss the major strengths of technical analysis and explain why traders still rely on it despite criticisms.	07	CO3	KL4

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

Q. No.	QUESTIONS	Marks	COs	KL
8	Technical analysis is based on the belief that history repeats itself." Critically analyze this-statement, highlighting both strengths and limitations.	15	CO3	KL5
9	Discuss the importance of candlestick patterns in technical analysis. Illustrate with at least four examples of reversal and continuation patterns.	15	CO4	KL4
10	Explain in detail: Hammer candlestick, Doji candlestick, hanging man, Bullish Engulfing & Morning Star.	15	CO4	K2
11	Compare double top, double bottom, and rounded bottom patterns. How do these patterns help in forecasting long-term market moves?	15	CO5	K4

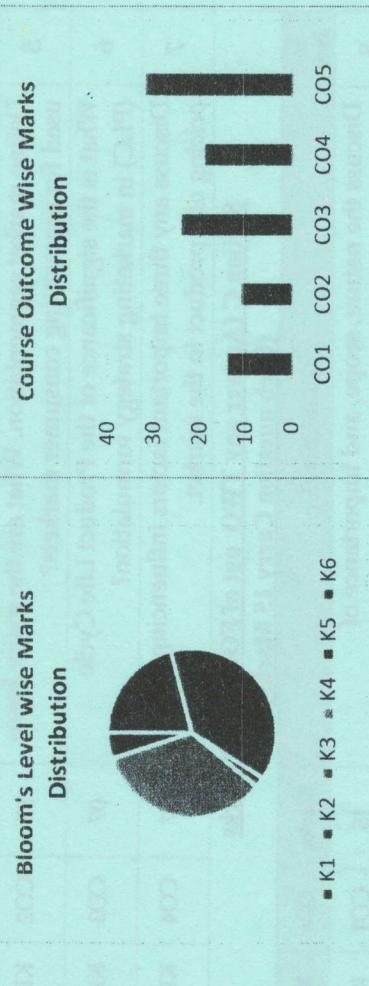
v	b) Market anomalies can invalidate signals c) It works in all timeframes d) It eliminates subjectivity Dow Theory is based on: a) Random walk theory b) Market moves in phases/trends c) Company earnings reports d) Central bank interest rates	01	CO4	KL1
vi	Elliott Wave Theory suggests that markets move in: a) 2 cycles b) 5-wave and 3-wave patterns c) Purely random forms d) One continuous direction	01	CO4	KL1
vii	Resistance occurs because: a) Prices are manipulated b) Traders sell near previous highs c) Governments intervene d) Demand is unlimited	01	CO2	KL2
viii	A candlestick pattern showing market indecision is called: a) Doji b) Bullish engulfing c) Hammer d) Shooting star	01	CO4	KL2
ix	Inverted head and shoulder indicates: a) Downtrend continuation b) Strong bullish reversal c) Market consolidation d) Price stagnation	01	CO4	KL1
x	Common gaps differ from breakaway gaps because: a) Common gaps close quickly b) Breakaway gaps remain unfilled for long c) Common gaps occur randomly d) All of the above	01	CO3	KL2
xi	Indicators are best used to: a) Eliminate risk entirely b) Confirm price movements c) Replace chart analysis fully d) Remove need for fundamentals	01	CO3	KL4
xii	RSI values below 30 usually suggest: a) Strong bullish trend b) Oversold condition c) Neutral zone d) Overvaluation	01	CO4	KL1

9	Explain the concepts of Segmentation, Targeting, and Positioning (STP) in detail. How do these contribute to developing an effective marketing strategy? Illustrate with examples from real companies.	15	CO2	K3
10	Define the term Product Mix. Explain in detail the elements of branding, packaging, labelling, and the stages of the Product Life Cycle. How do these influence consumer adoption of new products?	15	CO3	K4
11	What is pricing in marketing? Discuss the significance of pricing and elaborate on the factors affecting pricing decisions. Also explain different pricing policies and strategies with examples.	15	CO4	K5

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

Course Outcomes	CO1	Develop an understanding about Marketing, its importance and various functions.
	CO2	Understand different Market segments and accordingly formulate the STP for the product.
	CO3	Should be able to identify the marketing Mix and Understand the Product concept and should be able to analyze the Product life cycle for each.
	CO4	Develop an understanding of the various pricing strategies used by firms and its effect on sales.
	CO5	Understand the Promotional mix and develop an understanding for various distribution techniques used by Marketers.

#### GRAPHICAL REPRESENTATION



[24-11-2025]  
END SEM EXAMINATION  
School of Commerce & Management



Program Bachelor of Commerce (Hons.)

Subject Name Principles of Marketing

Semester III

Session Odd, 2025-26

Year Nov, 2025

• 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 come under Unfair Means and will Result in the Cancellation of the Papers.

Time: 3 Hour  
Max. Marks : 70

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	QUESTIONS	Marks	COs	KL
1 i	What is the primary distinction between selling and marketing in terms of business philosophy? a) Selling focuses on customer needs, while marketing focuses on product features b) Selling emphasizes profit through volume, while marketing emphasizes profit through customer satisfaction c) Selling is long-term, while marketing is short-term d) Selling includes promotion, while marketing excludes promotion	01	CO1	K1
ii	Which element of the marketing environment includes factors such as suppliers, competitors, and customers? a) Macro environment b) Micro environment c) External environment d) Global environment	01	CO1	K1
iii	In marketing, how are "needs," "wants," and "demands" conceptually differentiated? a) Needs are cultural, wants are biological, demands are imaginary b) Needs are basic, wants are shaped by culture,	01	CO1	K1

	demands are backed by purchasing power c) Needs and wants are the same, demands are different d) Needs are temporary, wants are permanent, demands are infinite				
iv	Which concept emphasizes creating, delivering, and communicating superior customer value? a) Production concept b) Product concept c) Marketing concept d) Selling concept	01	CO1	K1	
v	What is the importance of studying the micro and macro environment in marketing decision-making? a) To reduce advertising costs b) To better forecast stock market changes c) To understand external forces influencing business operations d) To avoid consumer research	01	CO1	K2	
vi	Which stage of the consumer buying decision process involves evaluating different product alternatives? a) Evaluation of alternatives b) Need recognition c) Post-purchase Behavior d) Information search	01	CO4	K2	
vii	What is the key difference between product differentiation and market segmentation? a) Differentiation is consumer-oriented, segmentation is product-oriented b) Differentiation is within a target market, segmentation is dividing the whole market c) Differentiation focuses on demographics, segmentation focuses on packaging d) Differentiation is mandatory, segmentation is optional	01	CO2	K2	
viii	Which base of market segmentation divides consumers according to their personality, lifestyle, or values? a) Geographic segmentation b) Demographic segmentation c) Psychographic segmentation d) Behavioural segmentation	01	CO2	K2	
ix	What is the main role of positioning in marketing strategy? a) To decide the price of the product b) To occupy a distinctive place in the consumer's	01	CO2	K2	

	mind c) To determine distribution channels d) To reduce product costs				
x	In the context of the product mix, what does "width" refer to? a) The number of product lines a company offers b) The variations of a product within a line c) The total sales of a product d) The average product life cycle	01	CO5	K1	
xi	Which stage of the product life cycle is characterized by heavy promotional expenditure and low profits? a) Introduction b) Growth c) Maturity d) Decline	01	CO5	K1	
xii	Which pricing strategy involves setting a low price to penetrate the market quickly and deeply? a) Market penetration pricing b) Price skimming c) Psychological pricing d) Premium pricing	01	CO4	K1	
<b>Section B (Answer any FOUR out of SIX) - 28 Marks</b> (Each question Carry 07 Marks)					
<b>Q. No.</b>	<b>QUESTIONS</b>	<b>Marks</b>	<b>COs</b>	<b>KL</b>	
2	Differentiate between the selling concept and the marketing concept with suitable examples.	07	CO1	KL1	
3	Explain the importance of analyzing the micro and macro environment in marketing decisions.	07	CO1	KL2	
4	What are the key steps in the consumer buying decision process? Illustrate briefly.	07	CO2	K14	
5	Define market segmentation. What are the major bases used for segmenting consumer markets?	07	CO2	KL1	
6	What is the significance of the Product Life Cycle (PLC) in marketing strategy formulation?	07	CO3	K14	
7	Discuss any three important factors influencing the pricing of a product in the market.	07	CO4	KL5	
<b>Section C (Answer any TWO out of FOUR) - 30 Marks</b> (Each question Carry 15 Marks)					
<b>Q. No.</b>	<b>QUESTIONS</b>	<b>Marks</b>	<b>COs</b>	<b>KL</b>	
8	Discuss the nature, scope, and importance of marketing. How have the concepts and approaches of marketing evolved over time? Support your answer with suitable examples.	15	CO1	K2	

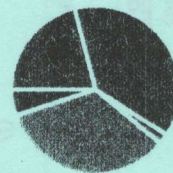
9	Explain the concepts of Segmentation, Targeting, and Positioning (STP) in detail. How do these contribute to developing an effective marketing strategy? Illustrate with examples from real companies.	15	CO2	K3
10	Define the term Product Mix. Explain in detail the elements of branding, packaging, labelling, and the stages of the Product Life Cycle. How do these influence consumer adoption of new products?	15	CO3	K4
11	What is pricing in marketing? Discuss the significance of pricing and elaborate on the factors affecting pricing decisions. Also explain different pricing policies and strategies with examples.	15	CO4	K5

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

Course Outcomes	CO1	Develop an understanding about Marketing, its importance and various functions.
	CO2	Understand different Market segments and accordingly formulate the STP for the product.
	CO3	Should be able to identify the marketing Mix and Understand the Product concept and should be able to analyze the Product life cycle for each.
	CO4	Develop an understanding of the various pricing strategies used by firms and its effect on sales.
	CO5	Understand the Promotional mix and develop an understanding for various distribution techniques used by Marketers.

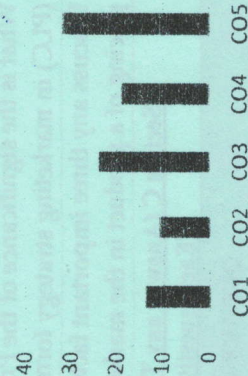
**GRAPHICAL REPRESENTATION**

**Bloom's Level wise Marks Distribution**



■ K1 ■ K2 ■ K3 ■ K4 ■ K5 ■ K6

**Course Outcome Wise Marks Distribution**



				[24-11-2025] <b>END SEM EXAMINATION</b> School of Commerce & Management	
Program	Bachelor of Commerce (Hons.)			Session	Odd, 2025-26
Subject Name	Principles of Marketing			Year	Nov, 2025
Semester	III			• Start writing from 2nd page onwards; <b>don't</b> Write on the 1st Page <b>Backside</b> • 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 <u>Written Material</u> , Arguments with the <u>Invigilator</u> or <u>Discussing with Co-Student</u> will come under <u>Unfair Means</u> and will <u>Result in the Cancellation of the Papers</u> .	
Time: 3 Hour	Max. Marks : 70				
Knowledge Level (KL)	K1 : Remembering	K3 : Applying	K5 : Evaluating		
	K2 : Understanding	K4 : Analysing	K6 : Creating		

<b>Section A (Each question Carry 01 Mark from Q1-i to xii) - 12 Marks</b>		Marks	COs	KL
Q. N 1	<b>QUESTIONS</b>			
i	What is the primary distinction between selling and marketing in terms of business philosophy? a) Selling focuses on customer needs, while marketing focuses on product features b) Selling emphasizes profit through volume, while marketing emphasizes profit through customer satisfaction c) Selling is long-term, while marketing is short-term d) Selling includes promotion, while marketing excludes promotion	01	CO1	K1
ii	Which element of the marketing environment includes factors such as suppliers, competitors, and customers? a) Macro environment b) Micro environment c) External environment d) Global environment	01	CO1	K1
iii	In marketing, how are "needs," "wants," and "demands" conceptually differentiated? a) Needs are cultural, wants are biological, demands are imaginary b) Needs are basic, wants are shaped by culture,	01	CO1	K1

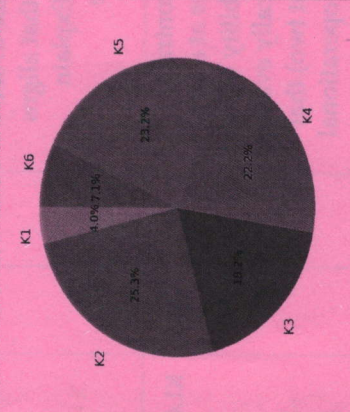
iv	demands are backed by purchasing power c) Needs and wants are the same, demands are different d) Needs are temporary, wants are permanent, demands are infinite Which concept emphasizes creating, delivering, and communicating superior customer value? a) Production concept b) Product concept c) Marketing concept d) Selling concept	01	CO1	K1
v	What is the importance of studying the micro and macro environment in marketing decision-making? a) To reduce advertising costs b) To better forecast stock market changes c) To understand external forces influencing business operations d) To avoid consumer research	01	CO1	K2
vi	Which stage of the consumer buying decision process involves evaluating different product alternatives? a) Evaluation of alternatives b) Need recognition c) Post-purchase Behavior d) Information search	01	CO4	K2
vii	What is the key difference between product differentiation and market segmentation? a) Differentiation is consumer-oriented, segmentation is product-oriented b) Differentiation is within a target market, segmentation is dividing the whole market c) Differentiation focuses on demographics, segmentation focuses on packaging d) Differentiation is mandatory, segmentation is optional	01	CO2	K2
viii	Which base of market segmentation divides consumers according to their personality, lifestyle, or values? a) Geographic segmentation b) Demographic segmentation c) Psychographic segmentation d) Behavioural segmentation	01	CO2	K2
ix	What is the main role of positioning in marketing strategy? a) To decide the price of the product b) To occupy a distinctive place in the consumer's	01	CO2	K2

x	mind c) To determine distribution channels d) To reduce product costs In the context of the product mix, what does "width" refer to? a) The number of product lines a company offers b) The variations of a product within a line c) The total sales of a product d) The average product life cycle	01	CO5	K1
xi	Which stage of the product life cycle is characterized by heavy promotional expenditure and low profits? a) Introduction b) Growth c) Maturity d) Decline	01	CO5	K1
xii	Which pricing strategy involves setting a low price to penetrate the market quickly and deeply? a) Market penetration pricing b) Price skimming c) Psychological pricing d) Premium pricing	01	CO4	K1
<b>Section B (Answer any FOUR out of SIX) - 28 Marks</b> (Each question Carry 07 Marks)				
<b>Q. No.</b>	<b>QUESTIONS</b>	<b>Marks</b>	<b>COs</b>	<b>KL</b>
2	Differentiate between the selling concept and the marketing concept with suitable examples.	07	CO1	KL1
3	Explain the importance of analyzing the micro and macro environment in marketing decisions.	07	CO1	KL2
4	What are the key steps in the consumer buying decision process? Illustrate briefly.	07	CO2	KL4
5	Define market segmentation. What are the major bases used for segmenting consumer markets?	07	CO2	KL1
6	What is the significance of the Product Life Cycle (PLC) in marketing strategy formulation?	07	CO3	KL4
7	Discuss any three important factors influencing the pricing of a product in the market.	07	CO4	KL5
<b>Section C (Answer any TWO out of FOUR) - 30 Marks</b> (Each question Carry 15 Marks)				
<b>Q. No.</b>	<b>QUESTIONS</b>	<b>Marks</b>	<b>COs</b>	<b>KL</b>
8	Discuss the nature, scope, and importance of marketing. How have the concepts and approaches of marketing evolved over time? Support your answer with suitable examples.	15	CO1	K2

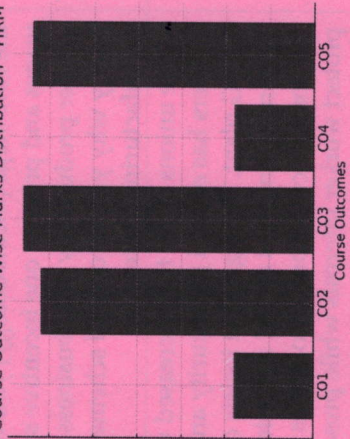
CO1	Understand the fundamentals and evolution of Human Resource Management.
CO2	Learn recruitment, selection, training & development processes.
CO3	Apply methods of performance appraisal, wage & salary administration.
CO4	Analyze work environment, trade unions, and employee participation in management.
CO5	Evaluate industrial relations, dispute settlement mechanisms, and HR laws.

**GRAPHICAL REPRESENTATION**

Bloom's Level wise Marks Distribution - HRM



Course Outcome Wise Marks Distribution - HRM



**ARKA JAIN University**  
Jharkhand



[28-11-2025]  
**END SEM EXAMINATION**  
School of Commerce & Management

Program	BBA & B.COM	
Subject Name	Human Resource Management	
Semester	III	Year
Session	Odd, 2025-26	Year
Time: 3 Hour	Start writing from 2nd page onwards; don't Write on the 1st Page	
Max. Marks : 70	Backside	
	<ul style="list-style-type: none"> <li>Answer all Questions of Section A (Compulsory)</li> <li>Answer Any Four out of Six of Section B</li> <li>Answer Any Two out of Four of Section C</li> <li>Possession of Mobile Phones or any kind of Written Material, Arguments with the Invigilator or Discussing with Co-Student will come under Unfair Means and will Result in the Cancellation of the Papers.</li> </ul>	
Knowledge Level (KL)	K1 : Remembering	K3 : Applying
	K2 : Understanding	K4 : Analysing
		K5 : Evaluating
		K6 : Creating

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

Q.N	QUESTIONS	Marks	COs	KL
1				
i	Personnel Management and HRM mainly differ in: a) Strategic vs administrative focus b) Short-term vs Long-term focus c) People as resources vs people as tools d) All of the above	01	CO1	KL1
ii	Human Resource Planning ensures: a) Surplus manpower b) Right people at the right job at the right time c) Minimum wages d) Industrial relations	01	CO1	KL2
iii	Which is not a source of recruitment? a) Job portals b) Campus placement c) Training programs d) Employee referrals	01	CO2	KL1
iv	Tests used in selection include: a) Aptitude test b) Medical test c) Psychological test d) All of the above	01	CO3	KL2
v	A systematic attempt to promote learning is: a) Training b) Appraisal c) Promotion d) Compensation	01	CO2	KL3

vi	Which is <b>not</b> a method of performance appraisal? a) 360-degree appraisal b) Rating scale c) Paired comparison	01	CO3	KL4
vii	Wage fixation is based on: a) Job evaluation b) Supply and demand c) Government regulations d) All of the above	01	CO3	KL1
viii	Fatigue and monotony can be reduced by: a) Job rotation b) Rest pauses c) Work enrichment d) All of the above	01	CO4	KL1
ix	The main function of a trade union is: a) Profit maximization b) Safeguarding worker interests c) Increasing taxation d) Promoting employer profit	01	CO3	KL2
x	Which is <b>not</b> a method of workers' participation in management? a) Joint Management Councils b) Works committees c) Collective bargaining d) Grievance redressal	01	CO4	KL3
xi	Arbitration in industrial disputes means: a) Third-party makes a binding decision b) Parties negotiate directly c) Strike and lockout d) Conciliation attempt only	01	CO5	KL5
xii	The Factories Act primarily deals with: a) Safety, health, and welfare b) Wages c) Bonus d) Appraisal	01	CO5	KL3
<b>Section B (Answer any FOUR out of SIX) - 28 Marks</b> (Each question Carry 07 Marks)				
Q. No.	QUESTIONS	Marks	COs	KL
2	A mid-size firm historically used a personnel approach (administrative hiring, fixed job descriptions). Over five years it faced high attrition and poor strategic alignment. As HR head, critically analyse how the evolution to a strategic HRM model would address these problems. Propose three changes you would implement first and justify their likely impact.	07	CO1	KL4
3	Explain the recruitment process and selection methods used in organizations.	07	CO2	KL2
4	A company is choosing between a graphic rating scale and a 360-degree appraisal. Build an argument (for a medium-sized professional services firm) that weighs reliability, validity, cost, and behavioural change	07	CO3	KL5

5	potential; then recommend which method to adopt and how to mitigate its main weakness. A start-up must recruit 50 developers in 6 months. They can choose between heavy campus hiring, employee referrals, online portals, or outsourcing to a staffing agency. Evaluate the pros and cons of each source for this scenario and recommend a blended recruitment strategy (with rationale and one contingency if the preferred channel underperforms).	07	CO2	KL4
6	Given limited financial resources, a manufacturing firm must design a wage structure that balances internal equity and external competitiveness. Design the core steps (methodology) you would use to set wages and propose one incentive scheme that aligns worker productivity with business goals. Explain briefly why your proposed scheme fits the manufacturing context.	07	CO4	KL6
7	Trade unions claim that increased use of contract workers has eroded job security and wages at a large FMCG plant. Management insists on flexibility to meet demand swings. As an HR mediator, critically evaluate the possible compromise solutions (at least two) that protect worker interests while preserving operational flexibility. Discuss likely barriers to implementation.	07	CO3	KL4
<b>Section C (Answer any TWO out of FOUR) - 30 Marks</b> (Each question Carry 15 Marks)				
Q. No.	QUESTIONS	Marks	COs	KL
8	Critically evaluate the contrast between Personnel Management and Human Resource Management with suitable examples.	15	CO3	KL5
9	Design a recruitment and training strategy for a multinational company planning expansion in India.	15	CO1	KL4
10	"Performance appraisal and wage administration are interlinked." Discuss with reference to job evaluation and incentive schemes.	15	CO5	KL2
11	Examine the Industrial Disputes Act and Factories Act. How do they ensure industrial safety and fair relations?	15	CO3	KL3

CO1	To understand the basic concepts of Company
CO2	To know the procedures of Incorporation of companies Under the Company Act, 2013.
CO3	To know about the various important documents and records which are required under Company Law
CO4	To be exposed to the corporate functioning and its Administration.
CO5	To acquire knowledge about the key managerial people in a Company and their powers and duties.
CO6	To know about various statutory authorities governing a Company.

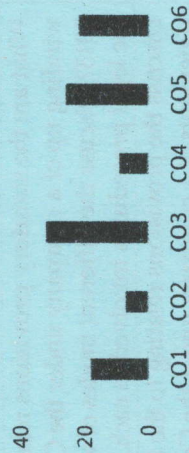
**GRAPHICAL REPRESENTATION**

**Bloom's Level wise Marks Distribution**



■ K1 ■ K2 ■ K3 ■ K4 ■ K5 ■ K6

**Course Outcome wise Marks Distribution**



**ARKA JAIN University**  
Jharkhand



[26-11-2025]  
**END SEM EXAMINATION**  
School of Commerce & Management

Program	Bachelor of Commerce (Hons.)	[Regular & CM]
Subject Name	Corporate - Law	Session
Semester	III	Year
Time: 3 Hour Max. Marks : 70	<ul style="list-style-type: none"> <li>Start writing from 2nd page onwards; don't Write on the 1st Page Backside</li> <li>Answer all Questions of Section A (Compulsory)</li> <li>Answer Any Four out of Six of Section B</li> <li>Answer Any Two out of Four of Section C</li> <li>Possession of <u>Mobile Phones</u> or any kind of <u>Written Material, Arguments with the Invigilator or Discussing with Co-Student</u> will come under <u>Unfair Means</u> and will <u>Result</u> in the <u>Cancellation of the Papers.</u></li> </ul>	
Knowledge Level (KL)	K1: Remembering	K5: Evaluating
	K2: Understanding	K6: Creating

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

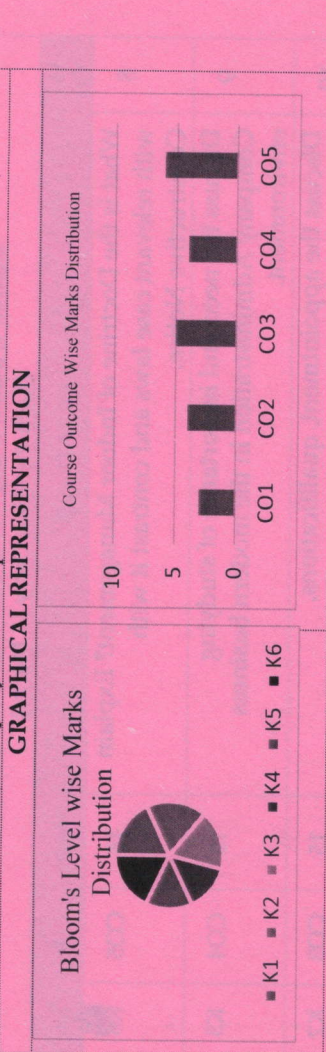
Q. N	QUESTIONS	Marks	COs	KL
1 i	What is the minimum number of members required to form a private company in India? A) 1 B) 2 C) 7 D) 3	01	CO1	K1
ii	Who is responsible for the management of a company? A) Shareholders C) Government B) Board of Directors D) Auditors	01	CO1	K1
iii	Which document contains the main objectives, powers, and scope of a company? A) Memorandum of Association B) Articles of Association C) Prospectus D) Board Resolution	01	CO2	K3
iv	The maximum number of directors in a private company as per Companies Act, 2013 is: A) 10 B) 15 C) 20 D) No limit	01	CO1	K1
v	The Annual General Meeting (AGM) of a company must be held: A) Every 3 years B) Every 2 years C) Only when required D) Every year	01	CO1	K1

vi	Which of the following statements about 'corporate veil' is true? A) It separates the company from its shareholders B) It allows shareholders unlimited liability C) It makes directors personally liable for company debts D) It applies only to government companies	01	CO3	K2
vii	Which of the following is a key function of the Company Secretary? A) Auditing financial statements B) Filing statutory returns and ensuring legal compliance C) Approving dividends D) Managing investments	01	CO2	K4
viii	Which of the following is true about a debenture? A) It represents ownership in a company B) It is a debt instrument C) It carries voting rights D) It cannot be secured	01	CO1	K2
ix	Who regulates listed companies and protects investors in India? A) RBI B) SEBI C) Ministry of Corporate Affairs D) IRDAI	01	CO3	K2
x	Which body resolves disputes under the Companies Act, 2013 regarding oppression and mismanagement? A) NCLT B) High Court C) Supreme Court D) SEBI	01	CO1	K3
xi	Which body has the power to inspect the books of a company? A) Board of Directors B) Shareholders C) Registrar of Companies (ROC) D) Auditors	01	CO2	K1
xii	Which type of shares gives the holder the right to vote at company meetings? A) Preference Shares B) Equity Shares C) Debentures D) Non-voting Shares	01	CO3	K3
<b>Section B (Answer any FOUR out of SIX) – 28 Marks</b> (Each question Carry 07 Marks)				
<b>Q. No.</b>	<b>QUESTIONS</b>	<b>Marks</b>	<b>COs</b>	<b>KL</b>
2	What are the key features of a "public company"? How does a "private company" differ from a public company?	07	CO4	K1
3	Explain the Doctrine of Ultra Vires and its relevance in company law.	07	CO5	K4

4	What is "quorum" and why is it necessary for company meetings?	07	CO5	K5
5	Define a company and explain its essential characteristics.	07	CO1	K2
6	What are the eligibility criteria for Corporate Social Responsibility (CSR) under the Companies Act, 2013? Discuss the types of CSR activities.	07	CO3	K2
7	Write short notes on: (a) DIN (b) NCLT	07	CO3	*K3
<b>Section C (Answer any TWO out of FOUR) – 30 Marks</b> (Each question Carry 15 Marks)				
<b>Q. No.</b>	<b>QUESTIONS</b>	<b>Marks</b>	<b>COs</b>	<b>KL</b>
8	Discuss the role, appointment, and disqualification criteria of Directors under the Companies Act, 2013.	15	CO5	K5
9	Distinguish between the Memorandum of Association and Articles of Association. What is the significance of the Doctrine of Indoor Management?	15	CO3	K5
10	What are the statutory provisions related to the winding up of a company under the Companies Act, 2013? Discuss the different modes of winding up and the legal procedures involved in each.	15	CO4	K4
11	Discuss the provisions relating to the financial statements of a company under the Companies Act, 2013. What are the duties of the auditors, and how does the Act regulate the preparation, audit, and filing of financial statements?	15	CO6	K4

11	<p>Case Study: Doctrine of Ultra Vires ABC Textiles Ltd. was incorporated with a Memorandum of Association stating its main objective as "manufacturing and selling textile products." However, in 2024, the company's Board decided to invest a substantial portion of its capital into real estate development, which was not mentioned in the company's Memorandum. Several shareholders raised objections, arguing that the proposed activity was beyond the company's powers. The creditors also feared that the diversion of funds to unrelated activities might jeopardize repayment of their loans. Upon legal review, it was found that the Board's decision fell outside the company's objectives and was therefore Ultra Vires. Consequently, the proposed investment was declared void and unenforceable. This prevented misuse of the company's funds and safeguarded the interests of both shareholders and creditors by ensuring that company assets were used only for authorized purposes.</p> <p><b>Question:</b> How does the Doctrine of Ultra Vires help protect shareholders and creditors from unauthorized acts of a company's management?</p>	15	CO5	K5
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CO- Course Outcomes,	KL- Knowledge Level,	PO - Program Outcome
CO1	To understand the basic concepts of Company	
CO2	To know the procedures of Incorporation of companies under the Company's Act, 2013.	
CO3	To know about the various important documents and records which are required under Company Law	
CO4	To be exposed to the corporate functioning and its administration.	
CO5	To acquire knowledge about the key managerial people in a company and their powers and duties.	



				<b>END SEM EXAMINATION</b> School of Commerce and Management	
Program	Bachelor of Commerce (Regular & CM)			Session	Odd, 2025-26
Subject Name	Corporate Law			Year	Nov, 2025
Semester	III				*
Time: 3 Hour	<ul style="list-style-type: none"> <li>Start writing from 2nd page onwards; <u>don't Write on the 1st Page Backside</u></li> <li>Answer all Questions of Section A (Compulsory)</li> <li>Answer Any <u>Four</u> out of Six of Section B</li> <li>Answer Any <u>Two</u> out of Four of Section C</li> <li>Possession of <u>Mobile Phones</u> or any kind of <u>Written Material, Arguments with the Invigilator or Discussing with Co-Student</u> will come under <u>Unfair Means</u> and will <u>Result</u> in the <u>Cancellation of the Papers.</u></li> </ul>				
Max. Marks : 70					
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	QUESTIONS	Marks	COs	KL	
i	Which of the following best defines a Joint Stock Company? a) An association of two persons only b) An artificial person created by law with perpetual succession c) A sole proprietorship with multiple branches d) A partnership firm registered under the Partnership Act	01	CO1	K1	
ii	A company limited by guarantee means: a) Members' liability is unlimited b) Members' liability is limited to the unpaid amount on shares c) Members' liability is limited to the amount they agree to contribute in the event of winding up d) No liability at all	01	CO2	K2	
iii	The applicability of CSR provisions under the Companies Act 2013 arises when a company has: a) Net worth of ₹1 crore or more b) Turnover of ₹500 crore or more c) Net profit of ₹1 crore or more d) None of the above	01	CO5	K%	

iv	The main document which defines the powers and objects of a company is: a) Articles of Association b) Prospectus c) Memorandum of Association d) Certificate of Incorporation	01	CO3	K3
v	Which doctrine restricts a company from acting beyond the powers stated in its Memorandum of Association? a) Doctrine of Indoor Management b) Doctrine of Constructive Notice c) Doctrine of Ultra Vires d) Doctrine of Corporate Veil	01	CO5	K6
vi	Which of the following correctly differentiates Memorandum of Association from Articles of Association? a) MOA governs internal rules; AOA governs external objects b) MOA governs external objects; AOA governs internal rules c) Both have the same function d) AOA must be filed before MOA	01	CO4	K4
vii	Independent Directors are appointed primarily to: a) Manage day-to-day operations b) Protect the interests of minority shareholders and ensure good governance c) Audit financial statements directly d) Represent the government	01	CO3	K2
viii	The quorum of a meeting refers to: a) Agenda items discussed b) Minimum number of members required to be present c) Resolution passed at the meeting d) The minutes prepared after the meeting	01	CO2	K1
ix	Which statutory authority administers company law and maintains the registry of companies in India? a) Ministry of Finance b) Reserve Bank of India c) Registrar of Companies d) SEBI	01	CO1	K1
x	Which of the following is the primary role of the Ministry of Corporate Affairs (MCA) in India? a) To regulate foreign trade policies b) To administer corporate laws and related legislation c) To frame monetary policy of India d) To handle income tax assessment	01	CO5	K5

xi	Which body has the power to hear appeals against the orders of the National Company Law Tribunal (NCLT)? a) Supreme Court of India b) National Company Law Appellate Tribunal (NCLAT) c) Regional Director d) High Court	01	CO4	K6
xii	Which of the following functions is performed by the Regional Director under the Companies Act? a) Directly auditing listed companies b) Approving certain corporate actions like change of registered office across states c) Enforcing environmental regulations on industries d) Issuing licenses to foreign companies	01	CO3	K3
<b>Section B (Answer any FOUR out of SIX) – 28 Marks</b> (Each question Carry 07 Marks)				
Q. No.	QUESTIONS	Marks	COs	KL
2	Highlight any four important provisions of the Companies Act, 2013.	07	CO1	K2
3	What is the Memorandum of Association? Mention its contents.	07	CO2	K1
4	State the powers and duties of an Auditor under the Companies Act, 2013.	07	CO3	K4
5	Define an Annual General Meeting (AGM) and list the statutory requirements for conducting it.	07	CO4	K3
6	Explain the rights and liabilities of a Company Secretary.	07	CO5	K3
7	State any four types of CSR activities recognized under the Companies Act.	07	CO3	K6
<b>Section C (Answer any TWO out of FOUR) – 30 Marks</b> (Each question Carry 15 Marks)				
Q. No.	QUESTIONS	Marks	COs	KL
8	What is the Doctrine of Indoor Management? Explain with relevant case laws and contrast it with Constructive Notice.	15	CO5	K6
9	Discuss the need and importance of studying Company Administration in the modern business environment.	15	CO4	K3
10	Discuss the appointment, qualifications, disqualifications and removal of directors under the Companies Act, 2013.	15	CO3	K2



**ARKA JAIN  
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[19-11-2025]

**END SEM EXAMINATION**  
School of Commerce &  
Management

Program	Bachelor of Commerce (Hons.)		[Regular & CM]	
Subject Name	Income Tax Law & Practice		Session	Odd, 2025-26
Semester	III		Year	Nov, 2025
Time: 3 Hour Max. Marks : 70	<ul style="list-style-type: none"> <li>Start writing from 2nd page onwards; don't write on the 1st Page</li> <li>Backside</li> <li>Answer all Questions of Section A (Compulsory)</li> <li>Answer Any Four out of Six of Section B</li> <li>Answer Any Two out of Four of Section C</li> <li>Possession of <u>Mobile Phones</u> or any kind of <u>Written Material, Arguments with the Invigilator or Discussing with Co-Student</u> will come under <u>Unfair Means</u> and will <u>Result in the Cancellation of the Papers.</u></li> </ul>			
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	QUESTIONS	Marks	COs	KL
i	An individual who is liable to pay tax is known as: a) Assessee b) Auditor c) Employer d) Client	01	CO1	K1
ii	Self-occupied house property income is taken as: a) Fair Rent Value b) Municipal Value c) Nil d) Annual Letting Value	01	CO1	K1
iii	Income-tax is : a) Direct Tax b) Indirect Tax c) Progressive Tax d) None of these	01	CO1	K1
iv	Income tax is paid in the following years: a) In assessment year b) In previous year c) In accounting year d) None of these	01	CO1	K1
v	Agriculture income include: a) Income by agriculture work b) Rent on agriculture land for agriculture work c) Income from growing flowers d) All of these	01	CO1	K1
vi	Income received in India or deemed to be received in India is table in the hands of : a) Not Ordinarily Residents b) All assessee c) Non-resident assessee d) Residents	01	CO1	K2

vii	State which of the following income is exempted from tax: a) Agriculture income b) Capital Gains c) Interest on government securities d) Salaries	01	CO1	K1	v. Royalty received from Dr. Mannohan, a resident, for technical services given to run a business outside India Rs. 40,000. vi. Income from business in India Rs. 80,000. This business is controlled from Italy. vii. Income from sale of house property in Agra Rs. 60,000.	07	CO2	K3
viii	Calculate the Gross Annual Value from the following details: Municipal value- Rs. 45,000, Fair Rent- Rs.50,000; Standard rent Rs. 48,000; Actual Rent- Rs. 42,000 a) Rs. 50,000 b) Rs. 48,000 c) Rs. 45,000 d) Rs. 42,000	01	CO1	K2	Calculate the total of Dr. Ramesh for assessment year 2023-24, if he is (a) Resident in India (b) Not Ordinarily resident in India, and (c) Non-resident.	07	CO2	K3
ix	How many heads of income are there: a) 5 b) 8 c) 7 d) 6	01	CO1	K2	Explain the procedure of e-filing of income tax returns. What are the provisions for compulsory online filing?	07	CO2	K3
x	A citizen of India, who goes abroad for the purpose of employment, he must stay in India to become resident at least: a) 182 days b) 90 days c) 60 days d) 180 days	01	CO1	K1	What are expressly allowed expenditure in the head business and profession? Explain	07	CO2	K4
xi	Under Income Tax Act depreciation is allowed on a) Cost Price b) Market Price c) W.D.V. d) Face Value	01	CO1	K2	Mr. Bijay, who resides in Kampur, receives Rs. 78,000 as basic pay during the P.Y. 2022-23. He stays in his father's house upto 31st August, 2022 for which he does not pay any rent and thereafter in an accommodation taken on monthly rent of Rs. 3,000. The employer however pays Rs. 700 per month as house rent allowance throughout the P.Y. Calculate Taxable HRA.	07	CO2	K2
xii	Capital gain is the gain arises from the transfer of: a) Land and Building only b) Capital Asset c) Shares of a blue chip company d) All of the above	01	CO1	K2				

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

Q. No.	QUESTIONS	Marks	COs	KL
8	What are the different categories into which the assesses are divided with regard to residence? Give brief account of each of them. Also Explain the incidence of residence on tax liability.	15	CO1	K3
9	What do you understand by the term "Salary"? What is the difference between salary and profits in lieu of salary? What are included in profits in lieu of salary?	15	CO1	K2
10	What do you mean by Income from other sources? What are the incomes and deemed incomes chargeable under the head "Income from other sources"?	15	CO3	K5

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

Q. No.	QUESTIONS	Marks	COs	KL
2	What are the various types of Capital gains? Explain the difference between Short-term and Long-term gains.	07	CO2	K2
3	Following are the particulars of taxable income of Dr. Ramesh for the previous the previous year ending on 31 <sup>st</sup> March, 2023: i. Income from house property in Canada Rs. 20,000 which was deposited in a bank in Canada, Rs. 8,000 out of this were remitted to India ii. Royalty received from Govt. of India Rs. 48,000 iii. Income from investment in U.K. Rs. 20,000 iv. Interest received from a non-resident Rs. 10,000, against a loan given to him to run a business in India.	07	CO2	K5

11 The following is the Profit and Loss Account of the Raj Oil Mills for the financial year 2022-23. Compute its business income on the basis of additional information:

Particulars	Rs.	Particulars	Rs.
Office salaries	15,000	Gross Profits	80,000
General Expenses	7,000	Profit on sale of car	15,000
Bad Debts	1,000	Recovery of bad debts	5,000
Advertising expenses	3,700	Interest on Govt. Securities	3,500
Insurance Premium (Fire)	1,500	Dividends	3,500
Depreciation	5,000	Gifts on the occasion of Grih Pravesh	5,000
Reserve for bad debts	3,000		
Donation to a school	2,500		
Car Expenses	2,000		
Net Profit	71,300		
<b>Total</b>	<b>1,12,000</b>	<b>Total</b>	<b>1,12,000</b>

Additional Information:

- a. General Expenses include:
  - i. Rs 2,500 as compensation paid to an accountant who had to be removed from the service in the interest of the business &
  - ii. Rs. 3,300 as contribution paid to government for laying electric cables for the company's plant.
- b. Depreciation as regard to the relevant blocks of assets under the Income tax act was Rs. 3,500.
- c. Car expenses include Rs. 500 attributable to use for personal work.

15

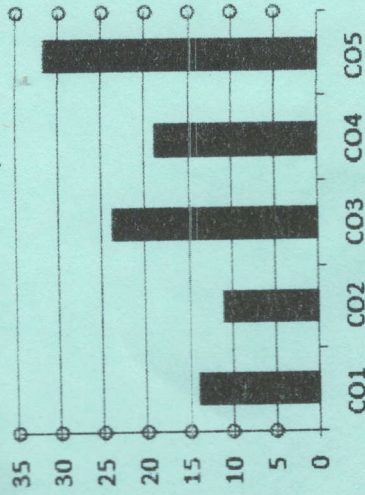
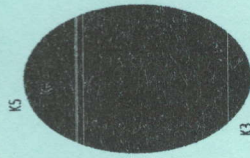
CO1

K2

CO1	The students will be able to get a holistic approach to taxation in day to day activities of business and personal transactions.
CO2	The students will be able to understand and plan business transactions with a taxation perspective.
CO3	The student will be able to work a tax consultant

GRAPHICAL REPRESENTATION

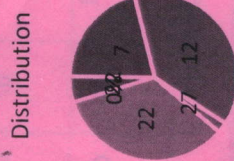
Bloom's Level wise Marks Distribution



CO1	Examining and assessing the Debt Market landscape in India
CO2	Identify and distinguish different types of debt instruments and recall the characteristics of debt instrument
CO3	Recognize the utility of debt market to different participants
CO4	Describe important terms and jargons of debt market and debt instruments
CO5	Articulate the concepts of Bond and how bonds are valued

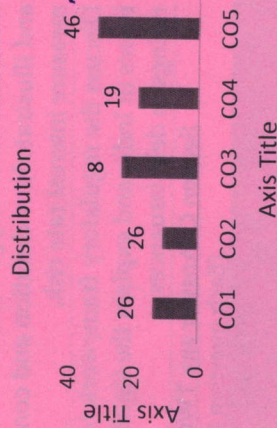
**GRAPHICAL REPRESENTATION**

Bloom's Level wise Marks Distribution



■ K1 ■ K2 ■ K3 ■ K4 ■ K5 ■ K6

Course Outcome Wise Marks Distribution



**ARKA JAIN University**  
JharKhand



[21-11-2025]  
**END SEM EXAMINATION**  
School of Commerce & Management  
[Capital Market]

Program	BBA & B. COM
Subject Name	Fixed Income Securities and Bond Valuation
Semester	III
Session	Odd, 2025-26
Year	Nov, 2025
Time: 3 Hour Max. Marks : 70	
<ul style="list-style-type: none"> <li>Start writing from 2nd page onwards; <b>don't Write on the 1st Page Backside</b></li> <li>Answer all Questions of Section A (Compulsory)</li> <li>Answer Any Four out of Six of Section B</li> <li>Answer Any Two out of Four of Section C</li> <li>Possession of Mobile Phones or any kind of <u>Written Material, Arguments with the Invigilator or Discussing with Co-Student</u> will come under <u>Unfair Means</u> and will <u>Result</u> in the <u>Cancellation of the Papers.</u></li> </ul>	
Knowledge Level (KL)	K1 : Remembering K2 : Understanding K3 : Applying K4 : Analysing K5 : Evaluating K6 : Creating

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

Q. N	QUESTIONS	Marks	COs	KL
1				
i	Credit creation in an economy primarily occurs through the activities of: a) Stock exchanges b) Commerce banks c) Mutual funds d) Insurance companies	01	CO1	K1
ii	Which of the following best describes debt capital? a) Ownership funds raised by issuing shares b) Borrowed funds to be repaid with interest c) Retained earnings of a company d) Short-term trade credit	01	CO1	K1
iii	The primary dealers in the Indian bond market are mainly responsible for: a) Issuing equity shares b) Facilitating government securities trading c) Regulating SEBI guidelines d) Setting monetary policy	01	CO4	K1
iv	Which of the following is NOT a characteristic of debt instruments? a) Fixed maturity period b) Fixed rate of return	01	CO2	K2

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

Q. No.	QUESTIONS	Marks	COs	KL
2	Explain the process of credit creation and discuss how savings mobilization influences the movement of money from surplus to deficit sectors.	07	CO1	K2
3	Identify and discuss the different types of issuances in the Indian debt market with suitable examples.	07	CO2	* K3
4	Describe the various money market instruments and evaluate their utility for different participants in the financial system.	07	CO3	K3 K4
5	Explain the concepts of Yield to Maturity (YTM) and yield curves. How do changes in interest rates impact bond prices?	07	CO5	K4
6	Examine different types of risks in debt instruments and illustrate how duration and convexity help measure interest rate risk.	07	CO5	K4 K5
7	Discuss the regulatory framework for corporate bond issues in India and explain the significance of credit ratings in debt issuances.	07	CO4	K3 K5

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

Q. No.	QUESTIONS	Marks	COs	KL
8	<b>Bond Valuation Case:</b> A 6-year bond of face value ₹1,000 carries a coupon rate of 8% payable annually. The market required rate of return is 10%. a) Calculate the value of the bond. b) If market interest rates fall to 7%, re-calculate the bond price and explain the relationship between interest rates and bond prices.	15	CO5	K3 K4 K5
9	Critically analyze the evolution and current scenario of the Indian corporate bond market. Compare it with global bond markets and suggest measures to improve market depth in India.	15	CO1	K4 K5 K6
10	Evaluate the features and investment potential of different types of debt instruments such as perpetual bonds, masala bonds, securitized debt instruments, and debentures.	15	CO2	K3 K5
11	<b>Debt Mutual Fund Analysis:</b> Explain the portfolio composition, risk factors, and liquidity aspects of debt mutual funds. Assess their relevance as an alternative to traditional fixed deposit investments, citing recent market trends.	15	CO5	K4 K5 K6

v	c) Ownership rights in the company d) Priority in repayment over equity A bond that pays no periodic interest but is issued at a discount and redeemed at face value is known as a: a) Floating rate bond b) Perpetual bond c) Zero-coupon bond d) Callable bond	01	CO2	K1
vi	The price of a bond excluding accrued interest is called: a) Dirty price b) Par value c) Clean price d) Redemption value	01	CO4	K1
vii	Macaulay Duration measures: a) Credit risk of a bond b) Time-weighted average maturity of cash flows c) Bond price volatility in percentage terms d) The coupon rate of a bond	01	CO4	K2
viii	Price Value of a Basis Point (PV01) represents: a) The change in bond price for a 1% change in yield b) The change in bond price for a 0.01% change in yield c) The total price of a bond including accrued interest d) The coupon amount payable each year	01	CO5	K2
ix	Which of the following debt instruments gives the issuer the right to redeem the bond before maturity? a) Puttable bond b) Convertible bond c) Callable bond d) Perpetual bond	01	CO2	K1
x	The regulatory authority for corporate bond issuance in India is: a) Reserve Bank of India (RBI) b) Securities and Exchange Board of India (SEBI) c) Ministry of Finance d) National Stock Exchange (NSE)	01	CO2	K1
xi	Debt mutual funds primarily invest in: a) Equity shares b) Gold and commodities c) Fixed income securities d) Foreign currency derivatives	01	CO3	K2
xii	Which of the following correctly explains the relationship between interest rates and bond prices? a) Both move in the same direction b) Both remain unaffected by each other c) They move in opposite directions d) They move randomly without any relationship	01	CO5	K2