



ARKAJAIN
University
Jharkhand

3rd Semester End Term Examination: Dec - 2022.

Subject : Income Tax Law & Practice

Course : B. Com (Hons.)

Full Marks : 70

Roll No:

Time : 3 Hours.

Instructions to the Candidates:

- Read the question paper very carefully.
- Start writing from 2nd page onwards; Don't Write On The 1st Page Backside.
- Question Paper is divided into Three Parts - A, B & C.
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PART - A

Multiple Choice Questions

[12x1=12]

1. i) When was Income tax levied in India First time?
 - a) In 1918
 - b) In 1886
 - c) In 1860
 - d) In 1961
- ii) The present Income tax Act is known as
 - a) Income tax Act, 1922
 - b) Income tax Act, 1886
 - c) Income tax Act, 1961
 - d) Income tax Act, 1862
- iii) Sum of various heads of Income is called:
 - a) Gross Total Income
 - b) Total Income
 - c) Taxable Income
 - d) Aggregate Income
- iv) The definition of Income is:
 - a) Exclusive
 - b) Inclusive
 - c) Complex
 - d) Exhaustive
- v) Income from a Business in foreign country not controlled from India is taxable in case of
 - a) Resident & ordinarily resident
 - b) Resident & not ordinarily resident
 - c) Non-resident
 - d) All of these

vi) House rent allowance is:

- a) Fully exempted
- b) Exempted to a certain limit
- c) Exempted in big cities
- d) Exempted for Govt. Employees

vii) Deduction for entertainment allowance is availed by:

- a) Govt. employee
- b) non-Govt. employee
- c) Both a & b
- d) None of these

viii) Interest credited in Recognised Provident Fund account is exempt up to:

- a) 8%
- b) 9.5%
- c) 9%
- d) 10%

ix) Income from the house for self-business is:

- a) Net profit
- b) Fair rent
- c) Nil
- d) All of these

x) Interest on loan paid prior to completion of construction of house shall be allowed as deduction:

- a) In 2 instalments for 2 years
- b) In 3 instalments for 3 years
- c) In 5 instalments for 5 years
- d) In 5 instalments for 4 years

xi) Municipal taxes to be deducted from GAV should be:

- a) Paid by tenant during the previous year
- b) Accrued during the year
- c) Paid by owner during the previous year
- d) All of these

xii) Under which the work of a doctor is covered?

- a) Trade
- b) Profession
- c) Business
- d) All of these

PART - B

Answer any FOUR out of SIX

[4x7=28]

2. On April 1, 2021 Depreciated value of a block of Assets (rate of depreciation 15%) is Rs. 80,000. It consists of Plant A & B. The assessee purchases plant C (rate of depreciation 15%) for Rs. 40,000 and Books (rate of depreciation 15%) during the Previous year 2021-22 for Rs. 30,000 and sells Plant A on May 3, 2021 for Rs. 1,80,000. Calculate Written down Value of the Block of assets.

3. When does maintenance of books of accounts becomes compulsory? Explain.

4. What is capital Assets? Explain Long-term capital assets and short-term capital assets.

5. What are Perquisites? Give Five examples of tax-free perquisites?

6. Calculate Net annual value from the following information: - Monthly rent 2,000; Fair rent 28,000 per annum; Municipal value 25,000 per annum; Standard rent 20,000 per annum; Municipal tax 5,000 per annum (paid by owner); Fire insurance premium Rs.1000 per annum.

7. Resident of Ranchi Mr. Rahul gets Rs. 1,44,000 as salary, Rs. 12,000 as dearness pay, Rs. 6,000 as dearness allowance and Rs.10,000 per annum as Fixed commission during the previous year. During previous year he received

Rs.30,000 as House rent allowance though he paid Rs.36,000 per annum rent. Compute house rent allowance exempt from tax.

PART - C

Answer any TWO out of FOUR

[2x15=30]

8. What is meant by income from other sources? Give eight examples of income chargeable to tax under the head "Income from other sources".

9. How would you determine Cost of Acquisition? Discuss the procedure for computation of Capital Gains.

10. State clearly the difference between the Assessment of:

- a) Resident and Ordinarily resident
- b) Resident but not ordinarily resident
- c) Non-resident of India.

11. X owns a residential house property. It has two equal residential units- Unit 1 and Unit 2. While Unit 1 is self-occupied by X for his residential purpose, Unit 2 is let out (rent being Rs.6000 p.m., rent of Two month could not be recovered). Municipal value of the property is Rs. 1,30,000, Standard Rent Rs. 1,25,000 and fair rent Rs. 1,40,000. Municipal tax is imposed @12% which is paid by X. Other expenses for the Previous year 2021-2022 being repairs: Rs. 250, insurance: Rs. 600, interest on capital (borrowed during 1999) for constructing the property: Rs. 63,000. Find the Income of X for the Assessment year 2022-2023 on the assumption that income of X from other sources is Rs. 1,80,000.



3rd Semester End Term Examination: Dec -2022.

Subject : Marketing Management

Course : B.Com (Hons.)

Full Marks : 70

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PART - A

Multiple Choice Questions

[12x1=12]

- i) The usual source for new products is _____.
 - a) Marketing Research
 - b) Research and Development
 - c) Accidental Discoveries
 - d) A variety of sources including customers, competitors, serendipity and formal processes
- ii) Which of the following is NOT an element of the marketing mix?
 - a) Distribution
 - b) Product
 - c) Target Market
 - d) Pricing
- iii) The following are all major stages of a product life cycle except _____.
 - a) Sales Decline
 - b) Market Maturity
 - c) Market Introduction
 - d) Market Growth
- vi) Which stage of the product lifecycle is marked by falling costs and rising revenues?
 - a) Introduction Stage
 - b) Growth Stage
 - c) Maturity Stage
 - d) Saturation Stage
- v) _____ involves managing demand, which in turn involves managing customer relationship.
 - a) Production Marketing
 - b) Direct Marketing
 - c) Production Management
 - d) Advertising

- vi) _____ concept holds consumers will favour those products that offer the most quality or performance.
- a) Product
 - b) Selling
 - c) Production
 - d) Sales
- vii) Which is intangible among the following?
- a) Product
 - b) Services
 - c) Product & Services
 - d) Sales
- viii) Need become _____ when they are directed to specific objects that might satisfy the need.

- a) Wants
 - b) Needs
 - c) Demand
 - d) Flexibility
- x) _____ includes that other company's offering similar products & services to the same customer at similar prices.

- a) Supply Chain
 - b) Competition
 - c) Product
 - d) Price
- xi). Which concept holds that consumers will not buy enough of organizations product unless it takes large scale selling and promotion effort?

- a) Marketing
 - b) Selling
 - c) Production
 - d) Product
- xi) Which of the following best identifies how marketing must be understood today?
- a) Satisfy customer needs
 - b) Marketing
 - c) Selling
 - d) Behaviour
- xii) _____ includes the configuration of benefits, value, cost and satisfaction.
- a) Demand
 - b) Innovation
 - c) Creativity
 - d) Invention

PART - B

Answer any FOUR out of SIX

[4x7=28]

2. What factors should be kept in mind while deciding about the Price of Product?
3. What is marketing concept? Trace the evolution of modern marketing concept.
4. Explain in detail about the concept of Customer Delight.
5. What do you understand by Marketing Communication Mix?
6. Explain the difference between Advertising and Sales Promotion?
7. Explain Marketing Research

PART - C

Answer any TWO out of FOUR

[2x15=30]

8. Explain Product Life Cycle.
9. Explain in detail the Marketing STP Model.
10. What do you understand by Product Mix? Explain the product mix of any company of your choice.
11. Differentiate between:
 - a. Personal Selling vs Direct Marketing
 - b. Product marketing vs Service Marketing
 - c. Marketing vs selling



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3rd Semester End Term Examination: Dec - 2022.

Subject : E Commerce

Course : B.COM [Hons.]

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Roll No:

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PART - A

Multiple Choice Questions

[12x1=12]

1. i)monitors the data flowing on the internet, in real time.
a) Sniffer program
c) Spoofing
ii) A small plastic card with a magnetic strip, directly connected to the user's bank account is called a
a) Debit Card
c) Smart Card
iii) Companies like Flipkart, Shop clues and Myntra belongs to the
a) B2B
c) C2C
iv) The..... is a vast network that connects computers all over the world.
a) WWW
c) INTERNET
b) Cyber Vandalism
d) Phishing
b) Credit Card
d) All of them
b) C2G
d) B2C
b) INTRANET
d) LAN

- v) By Electronic Commerce we mean
- Commerce of electronic goods
 - Commerce which depends on electronics
 - Commerce which is based on the use of internet telecommunication network
 - Commerce which is based on transactions using computers connected by telecommunication network
- vi) A is anything that can disrupt the operations, functioning, integrity, or availability of a network system.
- Threat
 - Cyber Security
 - Integrity
 - None of them
- vii) is a type of malware that locks the victim out of their system, or prevents access to data, until a ransom is paid to the attacker.
- Ransom ware
 - Cyber Security
 - Cyber Threat
 - none of them
- viii) OLX is an example ofE-commerce segment.
- B2B
 - C2B
 - C2C
 - B2C
- ix)refer to all transactions that happen Online- partially or completely.
- Online Business Transaction
 - E-Business
 - Cyber Security
 - All of them
- x) Customers pay a fixed amount, usually monthly or quarterly or annually, to get some type of service is known as _____E-Commerce Business Model.
- Licensing
 - Transaction
 - Subscription
 - Affiliate
- xi) is the process by which a user of one bank can transfer money from their account to another by way of payment.
- Electronic Funds Transfer (EFT)
 - E-Business
 - E-Commerce
 - All of them
- xii) A is a program which replicates itself and causes execution of the new copy.
- Worm
 - Client side Threat
 - Both a and c
 - Trojan horse

PART - B

Answer any FOUR out of SIX

[4x7=28]

- Differentiate between E-Commerce and E-Business.
- What are the objectives of Information Technology Act, 2000?
- Differentiate between:
 - Cyber Squatting & Cyber Vandalism
 - Encryption & Decryption
- What are the advantages and disadvantages of online transactions?

- Differentiate between:
 - Internet and Intranet
 - Payment gateway and a payment processor
- Define digital signature? Discuss the role of private key and public key in digital signature.

PART - C

Answer any TWO out of FOUR

[2x15=30]

- Describe the advantages of E-Commerce to
 - Customers
 - Business
 - Society
- Discuss the different types of E-Commerce business models.
- What are the different threats of E-Commerce security? Explain.
- Write Short Notes on:
 - Electronic Data Interchange (EDI)
 - Electronic Payment System (EPS)
 - Online Learning Portals



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PART - A

[12x1=12]

Multiple Choice Questions

1. i) The basic managerial skill(s) is (are)
 - a) To Supervise
 - b) To Motivate
 - c) To Stimulate
 - d) All of These
- ii) The actual achievements compared with the objectives of the job is
 - a) Job Performance
 - b) Job evaluation
 - c) Job description
 - d) None of these
- iii) HR Planning involves four distinct phases ONE of these stages is
 - a) Business scanning
 - b) Forecasting human resource requirements
 - c) Organisation development
 - d) Planning
- iv) Strategic Human Resource management is
 - a) Reactive
 - b) Proactive
 - c) Both
 - d) None of These
- v) Job evaluation is based on the:
 - a) Complexity of the job to perform
 - b) Conceptual skill required by the job
 - c) Relative job worth for an organization
 - d) Physical skills required by the job

- vi) _____ is a performance measure of both efficiency and effectiveness.
- Organisational behaviour
 - Organisational citizenship
 - Employee productivity
 - None of these
- vii) Which performance appraisal methods consumes a lot of time?
- Essay method
 - Rating Scales
 - Critical incident
 - Tests and Observation
- viii) Which of the following is a benefit of employee training?
- Improves morale
 - Helps people identify with organisational goals
 - Provides a good climate for learning, growth and co - ordination
 - None of these
- ix) Which of the following is a method used in group or organisational training needs assessment?
- Consideration of current and projected changes
 - Rating scales
 - Interviews
 - Questionnaires
- x) Which of these is a hindrance to effective training?
- Areaer planning workshop
 - Aggregate spending on training is inadequate
 - Mentoring
 - Selection
- xi) Which of the forecasting technique is the fastest?
- Work study technique
 - Flow models
 - Ratio trend analysis
 - HIR demand Forecast
- xii) When appraisals are made by superiors, peers, subordinates and clients then it is called _____.
- 360 degree feedback
 - 180 degree feedback
 - Self - appraisal
 - All of these

PART - B

Answer any FOUR out of SIX

[4x7=28]

- Give suitable definition of Human Resource Management. Discuss its scope and functions.
- What are the various sources of Recruitment? How can an organization evaluate the worth of these sources?
- What is Job Analysis? What are the various methods of collecting Job Analysis data?
- What is Human Resource Planning? Outline the steps involved in the Human Resource Planning Process.
- Discuss the various methods of forecasting Manpower needs of an Organization.
- Discuss briefly the various methods of Performance Appraisal.

PART - C

Answer any TWO out of FOUR

[2x15=30]

- Discuss the various errors that may occur during the process of Appraisal.
- Discuss the various methods of Training and Development of employees.
- What is meant by the term "Industrial Relations ". What are the various conditions necessary for maintenance of smooth Industrial Relations.
- What are the various problems faced by the Trade Unions in India?



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PART - A

Multiple Choice Questions

[12x1=12]

- Separate legal entity is the distinctive feature of a :
 - Company
 - Partnership Firm
 - Sole Trade
 - All of these
 - If a company fails to pay its debts, suit can be filed against:
 - Directors
 - Members
 - Company
 - None of these
 - The Reserve Bank of India is an example of a:
 - Registered Company
 - Statutory Company
 - Chartered Company
 - Government Company
 - A private company has a minimum of:
 - 7 members
 - 2 member & max. no limit
 - 2 member & Max 50
 - 2 member and Max. 200
 - An act is said to be ultra vires a company when it is beyond the powers of:
 - The Company
 - The Directors
 - Directors but not the company
 - Both Directors & Company

- vi) After a special resolution for the alteration of the objects, the alteration must be confirmed by the:
- | | |
|---------------------------------|----------------------|
| a) The creditors of the company | b) The Court |
| c) The central government | d) Company Law Board |
- vii) The person responsible for formation of a company is known as:
- | | |
|-------------|--------------|
| a) Promoter | b) Secretary |
| c) Director | d) Manager |
- viii) If the Articles conflict with Memorandum, then:
- | | |
|--|---------------------------------|
| a) The directors will resolve the conflict | b) The Articles shall prevail |
| c) The court shall resolve the conflict | d) The memorandum shall prevail |
- ix) Minimum number of directors in a public company must be
- | | |
|------|------|
| a) 5 | b) 3 |
| c) 2 | d) 4 |
- x) A director may be removed from his office by
- | | |
|---------------------|---------------------------|
| a) The shareholders | b) The central government |
| c) The tribunal | d) All the above |
- xi) The term of office of a managing director can not exceed
- | | |
|----------------------|-----------------------|
| a) 5 years at a time | b) 2 years at a time |
| c) 3 years at a time | d) 10 years at a time |
- xii) The notice for a general meeting of a company must be given at least
- | | |
|------------|-------------------------------|
| a) 21 days | b) 14 days |
| c) 7 days | d) 30 days before the meeting |

PART - B

Answer any FOUR out of SIX

[4x7=28]

2. What do you mean by the doctrine of ultra vires and intra vires of the company
3. What do you mean by prospectus? Also explain different kinds of prospectus.
4. What do you mean by the share capital. Also explain different types of share capital.
5. Explain the role and power of ministry of corporate affairs, regional director.
6. Explain the difference between Annual general meeting and Extra ordinary general meeting.
7. Which of the persons can not be appointed as the directors of the company.

PART - C

Answer any TWO out of FOUR

[2x15=30]

8. Define company? Explain in details different kinds of company.
9. Distinction between article of association and memorandum of association
10. Explain the role and duties of the company secretary.
11. Explain the following terms:
 - Class meetings
 - Sec 8 company
 - CSR activity
 - Minutes of meeting
 - National company law Tribunal