



ARKA JAIN University, Jharkhand

4th Semester Final Examination – 2018-19

Subject: Corporate Administration

Course: BCOM

Time: 3 Hours

Full Marks: 70

Pass Marks: 28

- Candidates are required to give their answers in their own words as far as practicable.
- Question Paper is divided into **Three Parts –A, B & C**
- **Part-A** is compulsory.
- **Part- B** contains **SIX** questions out of which **FOUR** questions are to be answered.
- **Part- C** contains **SIX** questions out of which **THREE** questions are to be answered.

PART A

Q.1)

All questions are compulsory

A] Multiple Choice Questions / Fill in the blanks:

(10x1=10)

- Who among the following is not a type of Director?
 - Casual
 - Alternate
 - Whole-Time
 - Additional
- A private company can have maximum _____ number of members
 - 75
 - 100
 - 200
 - None of the above
- Who among the following is not included in the definition of Key Managerial Personnel?
 - Manager
 - Managing Director
 - President
 - Chief Financial Officer
- One tenure of Independent Director is of maximum _____ years?
 - 7
 - 5
 - 3
 - 2
- Which among the following is not a clause in Memorandum of Association?
 - Domicile
 - Liability
 - Subscription
 - Share Transfer
- The capital clause of Memorandum of Association discloses the _____ capital of the company.
- The person who takes the initial steps for the formation of the company is called as _____.
- Full form of NCLT is _____.
- Auditor of a Government Company is appointed by _____.
- First Annual General Meeting of the company should be held within _____ months from the close of first financial year after incorporation.

B] Very Short questions:

(5x2=10)

- a) Doctrine of Ultra Vires.
- b) Two functions of Company Secretary.
- c) Define Nominee Director.
- d) Role of Company Liquidator.
- e) Two powers of Board.

PART B

Q.2) Answer any four:

(4x5=20)

- i) Discuss five features of company.
- ii) Discuss the provisions relating to quorum for General Meeting.
- iii) Differentiate between Ordinary and Special Resolution.
- iv) Write a short note on One Person Company.
- v) Explain the relationship between Holding and Subsidiary company
- vi) Role of Registrar of Companies.

PART C

Answer any three:

(3x10=30)

Q.3) Explain five types of companies.

Q.4) Discuss the various modes of appointment of directors.

Q.5) Highlight the disqualifications for directorship under section 164 of the Companies Act, 2013.

Q.6) Discuss the provisions relating to appointment of auditors.

Q.7) Briefly explain about the requirements for holding of Annual General Meeting and Extraordinary General Meeting.

Q.8) Write Short note on:

- i) Audit Committee
- ii) CSR Committee



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4th Semester Final Examination – 2018-19

Subject : Direct Taxation-II

Time : 3 Hours

Course: BCOM

Full Marks : 70

Pass Marks: 28

- Candidates are required to give their answers in their own words as far as practicable.
- Question Paper is divided into Three Parts –A, B & C
- Part-A is compulsory.
- Part- B contains SIX questions out of which FOUR questions are to be answered.
- Part- C contains SIX questions out of which THREE questions are to be answered.

PART A

Q.1) All questions are compulsory

A] Multiple Choice Questions : (10x1=10)

- Indexation is Applicable on 1) Long term capital gains 2) short term capital gains
- Any head of income that does not fall into the first 4 sources of income is assessed under the 5th Head which is _____. 1) Income from house property 2) Income from other sources.
- Indexation starts from 1) 2001-02 2) 2050-60 3) 2035-36
- Long term capital gain is **generally** for sale of assets beyond _____. 1) 36 months 2) 48 months 3) 60 months.
- Unabsorbed Depreciation (in case of loss in business) can be carried forward for 1) 20 years 2) Unlimited number of years.
- If an asset is put to use for less than 180 days then the depreciation is allowed at 1) 50% 2) 30 %.
- In the case of capital gains arising from transfer of land used for agricultural purpose the exemption is allowed to _____. 1) Individual /HUF 2) Company /firm.
- Interest on post office savings bank account is allowed to max of _____ in a single account. 1) Rs, 10 2) Rs 3500.
- Loss from activity of owning and maintaining race horses can be carried forward for 1) 80 years 2) 4 years 3) 120 years.
- Family planning expenditure for capital amounts is allowed as deduction for 1) 1/5 a year 2) 1/30 a year 3) 1/40 a year.

B] Very Short question(5x2=10)

- a) X has two non speculative businesses –Business A and Business B. Besides he has income from house property. His income from three sources is a given below – Business A –loss – (2,90,000) Business B profit of Rs 70,000 and income from house property Rs 5,10,000. How would you do the inter head adjustment?
- b) What are the provisions for write off of allowance for animals ?
- c) What is the formula for calculating long term capital gain- show each head clearly in the form of a table . ?
- d) Explain the concept of composite letting of buildings , machinery plant or furniture ?
- e) X has taken three education loans on March 1, 2017. The details of which are given below –
Loan 1- for X for full time MBA , Loan 2 – for Part time MCA for X Rs 3,00,000, Loan 3 Full time MBA for daughter of X . Annual Interest paid during the previous year 2017- 18 Rs 60,000 Rs 40,000 and Rs 55,000 for each of the loans. Find out the amount deductible under section 80E(Deduction of payment of interest on loan taken for higher education) for the assessment year 2018-19.

PART B

Q2. Answer any four:

(4x5=20)

- i) What is the basis of charge under sec 45 for income under the head capital gains- Explain in details ? Also state the provision and the basis of charge for depreciation as per income tax act for Profits and gains for business and profession.
- ii) Explain the seven conditions of sec 37(General deductions) for profits and gains on business or profession.
- iii) What are the provisions under sec 40 A(3) for amounts not deductible in respect of expenditure exceeding Rs 10,000.
- iv) What do you understand by expenditure on transfer , cost of acquisition , cost of improvement , full value of consideration and indexation as per income under the head capitals gains ? Also explain the employers contribution to provident fund and superannuation fund under sec 36(1) (iv) for deductions under profits and gains of business or profession.
- v) What is regarded as dividend and how is it charged to tax?
- vi) Tax liability – how computed –for Individuals – pls put in the formula?

PART C

Answer any three:

(3x10=30)

- Q.3) A house was purchased on 1st April 2017 for Rs 20,00,000 and sold on 30th October 2017 for Rs 50,00,000. The stamp value of the house on the date of sale was Rs 65,00,000. Calculate the capital gains.

Q.4) X purchased a house property for Rs 76,00,000 on June 30th 1967 . The following expenditure are incurred by him for making addition / alteration to the house property.

A Cost of construction of first floor in 1975-76.—Rs 1,10,000

B Cost of construction of the second floor in 2003-04.

C Alteration /reconstruction of the property in 2012-13.

Fair market value of the property on 1st April 2001 is Rs 4,50,000 .The house property is sold by X on June 15,2017 for Rs 99,50,000.(expenses incurred on transfer Rs 10,000).Compute the capital gain.

Indexation for 2003-04 109 , Indexation for 2017-18 272 , Indexation for 2012-13 200, Indexation for 2001-02 100

Q.5) Interest on borrowed capital and Bad debts – explain in detail under the profits and gains of business or profession. What are the permissible methods of valuation of stocks under the income tax for profits and gains of business or profession.

Q.6) X ltd owns two plants – Plant A and Plant B- on April 1,2017 (rate of depreciation 15% depreciated value on 1st April 2017 Rs 2,37,000).The company purchases Plant C on May 31 2017 for Rs 20,000 and sells Plant A(on April 10,2017), Plant B (on Dec 12,2017) and plant C (on March 1, 2018) for Rs 10,000 ,Rs 15000 and Rs 24,000 ,respectively .

Find out the written down value of the block of assets?

Q.7) What is the mode of set off and carry forward of losses – explain the method? Also give an example .Also explain the family planning expenditure under sec 3691) (ix) for deductions under profits and gains of business or profession.

Q.8) Explain sec 80 DDB – deduction in respect of medical treatment etc– to what extent available and the full provisions- who can claim deduction - what is the qualifying expenditure – how much is deductible .Also explain the Advertisement expenses sec 37(2b) under the deduction of profits and gains of business or profession.



ARKA JAIN University, Jharkhand

4th Semester Final Examination -2019

Subject: Financial Management.

Course: B.COM

Full Marks: 70

Pass Marks: 28

Time: 3 Hours

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- Question Paper is divided into **Three Parts –A,B, C & D**
- **Part-A** is compulsory.
- **Part- B** contains **SIX** questions out of which **FOUR** questions are to be answered.
- **Part- C** contains **SIX** questions out of which **THREE** questions are to be answered.

PART A

Q.1)

All questions are compulsory

A) Multiple Choice Questions:

(10 X 1 = 10)

i) Objective of Financial Management is:

- a) Management of liquidity
- b) Maximization of profit
- c) Maximization of shareholders wealth
- d) Management of fixed assets.

ii) Which of the following is not used in capital budgeting?

- a) Time value of money
- b) Sensitivity Analysis
- c) Net assets method
- d) Cash flow

iii) Relationship between change in sales and change in EPS is measured by:

- a) Financial Leverage
- b) Combined Leverage
- c) Operating Leverage
- c) None of these

iv) Gross working capital is equal to:

- a) Total assets
- b) Total current assets
- c) Total liabilities
- d) Total current liabilities

v) Cost of capital refers to:

- a) Flotation cost
- b) Dividend
- c) Repaired rate of return
- d). None of these

vi) Sources of Long term funds are:

- a) Equity Shares
- b) Reserves
- c) Debentures
- c) All of the Above

vii) Equity shares :

- a) Have an unlimited life, and voting rights and receive dividends
- b) Have a limited life, with no voting rights but receive dividends
- c) Have a limited life, and voting rights and receive dividends
- d) Have an unlimited life, and voting rights but receive no dividends

viii) fixed rate of _____ is payable on debenture.

- a) Dividend
- b) commission
- c) interest
- d) brokerage

ix) Financial management decision include

- a) dividend decision
- b) investment decision
- c) financing decision
- d) all the above

x) Which of the following cost of capital require to adjust tax?

- a) Cost of Equity Shares,
- b) Cost of Preference Shares,
- c) Cost of Debentures,
- d) Cost of Retained Earnings

B) Short questions:

(5 X 2 = 10)

- a) Discuss the objective of financial Management.
- b) What is wealth maximization concept of financial Management?
- c) What do you mean by operating cycle?
- d) What is leverage?
- e) What is importance of capital budgeting?

PART B

Q.2) Answer Any four questions:

(4 x 5 = 20)

- i). Why finance play a key role in business?
- ii). Discuss the payback period method of capital budgeting appraisal?
- iii). "The equity capital is cost free" Explain.
- iv). A, B, C are three different project. Initial out lay required for investment will be Rs1, 25,000 in each case.
Annual cash flow is estimated to be Rs 25,000 from each project. The Economic life span of project 'A' is 10 years, of project 'B' is 15 years and of Project 'C' is 25 years. You are required to find out the pay back Period of each project and rank them in order of preference.
- v) B company has issued 7% debenture of Rs 100 each at a discount of 6% repayable after 12 years. Find out the following information:
 - a) Projected annual sales 100,000, units
 - b) Selling price Rs 10 p.u
 - c) Project Margin on sales 20%

- d) Average credit period allowed to customers 10 week
- e) Average credit period allowed to suppliers 05 week
- f) Average stockholding in term of sales required 15 week
- g) Allow 10% for contingencies

vi) A company produces and sells 50,000 units at a price of Rs.10 per unit. Variable cost of production is 4/- per unit and fixed cost are 2,50,000/-. Interest charges on debt capital is Rs. 30,000/- per annum. Compute Operating, Financial and Combined Leverage.

PART C

Answer Any three:

(3x10 = 30)

Q.3) "Finance is the life blood of industry" Elucidate this statement with suitable illustration.

Q.4). Differentiate between net present value and internal rate of return.

Q.5) The following forecast in respect of M/S Kumar & Co Ltd for 3 months (April to June-18) are as follows.

Amount in Rs.

Month	Sales	Purchase	Office Expense	Administrative Expense
April	60,000	30,000	9000	3500
May	60,000	30,000	9000	4000
June	60,000	30,000	9000	4500

Additional information is given below:

- i) 50% sales are on cash basis, 90% of the credit sales are realized in the same month and the remaining 10% in the next month.
- ii) All the purchase are on cash basis, on which a cash discount of 5% is allowed.
- iii) Payment of all other expenses are made in the same month.
- iv) Cash balance of Rs 6000 is expected to remain on 1st June-2018

On the basis of above information, estimate the working capital requirement for the month of June 2018, using cash forecast method

Q.6) The following projections have been in respect of companies A & B :-

Particular	Company A	Company B
Volume of output and sales Unit	80,000	100,000
Variable Cost per Unit	4	3
Fixed Cost	2,40,000	2,50,000
Interest burden on Debt	1,20,000	50,000
Selling Price per unit	10	8

On the basis of above projections complete the following :-

- Operating Leverage
- Financial leverage
- Combined leverage

Q.7) The Capital Structure of S. Kumar Ltd. Is as follow :-

Equity share capital of Rs. 100 Each	200,000
7% Debenture of Rs. 100 Each	125,000
9% preference share capital of Rs. 100 each	125,000
Retained earning	50,000
	500,000

The company has earned rs.25 per share on equity capital, The corporate Tax is 50% and share holders personal tax bracket is 25%. Calculate the weighted average cost of capital.

Q.8) The estimate of per unit selling price, cost and Profit of newly set up Bansal Ltd. are given below:

Items	Per Unit Amount
Raw Material	400/-
Direct Labour	150/-
Overheads	300/-
Total Cost	850/-
Profit	150/-
Selling Price	1000/-

Additional Informations

- The Average storage period for Raw material will be 1 month.
- The Average storage period of Finished Goods will be 1 month.
- Raw material will be supplied to the company on 1 month credit by the supplier.
- The company will sell goods on two months credit to its customers.
- The time lag for payment for wages will be $\frac{1}{2}$ month
- The time lag for payment for overhead will be 1 month.
- $\frac{1}{4}$ of the output will be sold on cash basis.
- Cash at bank is expected to remain Rs.100,000/- on an average.

Assuming that the management of the company has planned to produce 52,000 units in the coming year and that a decision has been taken to keep 10% of the working capital as additional fund for the contingencies, make out an estimate of the total requirement of working capital by the company.



ARKA JAIN University, Jharkhand

4th Semester Final Examination – 2018-19

Subject : HUMAN RESOURCE MANAGEMENT

Time : 3 Hours

Course: BCOM

Full Marks : 70

Pass Marks: 28

- Candidates are required to give their answers in their own words as far as practicable.
- Question Paper is divided into **Three Parts –A,B& C**
- **Part-A & D** are compulsory.
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PART A

Q1. All questions are compulsory

A] Multiple Choice Questions :

(5x1=5)

- External Sources of recruitment does NOT include:
 - Media advertisement
 - Promotion
 - Campus Recruitment
 - Telecasting
- MODERN method of appraisal involves:
 - Rating method
 - Checklist method
 - BARS method
 - Essay method
- Off the job Training does NOT involve:
 - Mentoring
 - Vestibule Training
 - Lectures
 - Simulation Exercise
- training is also known as "EARNING WHILE LEARNING":
 - Understudy
 - Mentoring
 - Apprenticeship
 - Coaching
- TRADITIONAL method of appraisal involves:
 - Management by objective
 - BARS
 - Ranking method
 - None of these

B] Very Short questions (5x2=10)

- Discuss the emerging challenges of HRM.
- What do you understand by JOB CHANGE?
- Define DEVELOPMENT.
- Explain management by objective (MBO).
- Mention the different methods of JOB EVALUATION?

PART D

Q.9) Case Study:

(1x5=5)

You are the recruiter for Company ABC. Your company is one of the leading and most innovative organizations in the retail consumer goods industry. The Vice President of Marketing (the hiring manager) of the organization just received notice that her Director of Marketing for a glove accessories product line will be leaving at the end of December, 2014.

As the recruiter, it will be your responsibility to work with the hiring manager to identify a diverse candidate pool and find a great Marketing Director. You will need to act fast because it will be critical to replace the position before the beginning of the current incumbent leaves. To start your recruitment project you will need to develop a recruiting strategy, as well as, a selection strategy that will facilitate a smooth and successful process. In your process, you will need to develop strong selection tools to evaluate all potential candidates. This would include, but would not be limited to, Interviews, reference checks and/or tests. Once you have established a process, you will need to execute your recruiting strategy. It will be very important to find someone who has solid experience within retail consumer goods or other consumer product industries.

As part of the recruiting project, your manager (the Director of Human Resources) has given you a Job description that will aid you in finding the best people. She has also scheduled you to meet with the hiring manager to discuss your recruitment and selection plan to fill the open board positions. For that meeting, you need to come prepared to communicate and discuss the hiring process and timeline. The Director of Product Development and product development team are relying on you to find them a new leader who will have an impact on the organization!

Questions:

- Develop a recruiting strategy that will outline your recruiting method and the recruitment sources used to identify and recruit prospective candidates. Think about targeted companies, agencies, professional associations, Internet, etc.
- Develop a selection tool with a minimum of five interview questions that will help you screen potential candidates. It is recommended you should use a combination of the different types of Interview questions.



ARKA JAIN University, Jharkhand

4th Semester Final Examination – 2018-19

Subject: Environmental Studies

Course: B.COM

Full Marks: 70

Pass Marks: 28

Time: 3 Hours

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- Question Paper is divided into **Three Parts –A, B & C**
- **Part-A** is compulsory.
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- **Part-C** contains **Six** questions out of which **Three** are to be answered

PART A

Q.1) A] Multiple Choice Questions

(10x1=10)

- Which one is not a physical component of an environment?
 - Water
 - Soil
 - Air
 - Animals
- The rank of India in World Population is:
 - First
 - Second
 - Third
 - Fourth
- Which one is Human Right?
 - Business right
 - Property right
 - Right Against Exploitation
 - Parents right
- Ozone Layer is found in
 - Stratosphere
 - Ionosphere
 - Troposphere
 - None of the above
- The causes of 'Green House Effect' is
 - Increase in CO₂
 - Increase in O₃
 - Increase in NO₃
 - Increase in SO₂
- Earth Day' is celebrated on
 - April 7
 - April 22
 - February 2
 - August 6

vii) When was 'Forest Conservation Act' enacted

- a) 1971
- b) 1980
- c) 1975
- d) 2000

viii) The main objects of wasteland reclamation are

- a) To prevent soil erosion and flood
- b) To increase agricultural production
- c) To reduce vegetation
- d) To increase grasslands

ix) Which is not an impact of Global Warming?

- a) Climatic Change
- b) Sea Level Change
- c) Reduction of Biodiversity
- d) Black Hole

x) Threat to biodiversity is the :

- a) Deforestation
- b) Soil erosion
- c) Population over growth
- d) Declining productivity

B] Short Answer Questions:-

(5x2=10)

- i) Mention the causes of depletion in ozone layer.
- ii) Define Environmental degradation.
- iii) Write the importance of environmental education.
- iv) Write two functions of ecosystem.
- v) What are environmental ethics?

PART B

Q.2) Answer any four :

(4x5=20)

- i. Discuss the relation between environment and human health.
- ii. What are the various aspects of the wildlife conservation law?
- iii. Explain Biodiversity. Discuss the Bio Geographical classification of India.
- iv. What are the types of ecological pyramids? Discuss
- v. Describe in detail about desert ecosystem.
- vi. Mention the physical and biological factors of the environment.

PART C

Answer any three:

(3x10=30)

- Q.3) Environment is made from which four constituents ? Explain in detail.**
- Q.4) What is the effect of overmining of mineral wealth? Explain**
- Q.5) Write an essay on the energy flow in ecosystem.**
- Q.6) What are the causes which create danger on biodiversity.**
- Q.7) Which are the main national parks in India? Describe in detail.**
- Q.8) How public awareness can be created by maintaining environmental balance.**



ARKA JAIN University, Jharkhand

4th Semester Examination - 2018 - 19

Subject: Business Awareness - IV.

Time : 2 Hours

Course : BBA/B. COM.

Full Marks : 35

Pass Marks : 14

- Candidates are required to give their answers in their own words as far as practicable.
- Question Paper is divided into **Three Parts –A,B& C.**
- **Part - A & D** is compulsory.
- **Part - B** contains **SIX** questions out of which **THREE** questions are to be answered.
- **Part - C** contains **FOUR** questions out of which **TWO** questions are to be answered.

PART A

Q.1) All questions are compulsory

A] Multiple Choice Questions

(5x1=5)

i) Geographical concentration of industries that gain performance advantages through co-location:-

- a) Business Incubators
- b) Both of these
- c) Business Clusters
- d) None of these

ii) NABARD Stands for:-

- a) National Agricultural Board for Automotive and Rural Development
- b) National Autonomous Board for Agricultural and Rural Development
- b) National Bank for Agricultural and Rural Development
- d) None of the above

iii) Method by which a Business Owner plans to leave the business or close the business:-

- a) Venture Capital
- b) Angel Investor
- c) Bootstrapping
- d) Exit Strategy

iv) I.P.O. stands for:-

- a) Indian Public Organization
- b) International Public Organization
- b) Initial Public Organization
- d) None of these

v) A collaborative program designed to help new startups succeed:-

- a) Business Incubators
- b) Investors
- c) Business Clusters
- d) Government Venture Capitalists

PART B

Q.2) Answer any three.

(3x5=15)

- i) Define Progressive Policies. Explain any one in detail.
- ii) What could be the different sources of capital for a Startup? Give examples in support of your answer.
- iii) Define Startup. Explain different types of Startups with suitable examples.
- iv) What are the different types of Business Cluster? Explain Benefits of Business Cluster.
- v) What are the structural components of a Business Plan? Explain.

vi) Discuss the different types of a Business Plan with examples.

PART C

Answer any two.

(2x5=10)

Q.3) What do you mean by Bootstrapping? Why Bootstrapping is not so popular in the Indian Startup Ecosystem?

Q.4) Differentiate between Burn rate and Churn rate.

Q.5) What are the components of a successful Business Plan? Discuss.

Q.6) Discuss the key elements of Successful Business Incubation.

PART D: CASE STUDY

(1x5=5)

Pet project

Down cycling of plastics happen when they are contaminated with low value plastics, product remnants like oils, shampoos and moisture and in certain cases heavy metals such as lead, phosphorus, mercury and the like that are harmful to humans.

Big brands in Europe and America proudly declare that their products and packaging contain recycled plastics, but the same brands would never make such claims in India. Given the strict quality requirements in main stream product and packaging, global brands altogether avoid the use of recycled plastic in India. Banyan Nation understood that supply chain and sourcing managers could not ensure traceability of materials and also could not trust the current system to deliver consistent quality and volumes of recycled plastics in India.

"Banyan Nation set out to change this. By taking a complete value chain approach we developed innovative technologies that clean plastics to eliminate all potential contaminants auto paints, inks, metals, labels, adhesives, dirt, oils,"

Q.7) With reference to the Case, Explain What Innovation of Banyan Nation is being talked about?