ARKAJAIN University
Jharkhand

3rd Semester Examination –2021-22

Subject	:	E-Commerce		Roll No	: ……….
Course	:	B. Com [Hons.]			
Full Marks	:	70		Time	: 3 Hours.

Instructions to the Candidates:

- Read the question paper very carefully.
- 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 containing 12 multiple choice questions.
- Part- B containing SIX questions out of which FOUR questions are to be answered.
- Part C containing FOUR questions out of which TWO questions are to be answered.
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PART A

MULTIPLE CHOICE QUESTIONS (12x1=12)

1. Companies like Flipkart, Shopclues and Myntra belongs to the _____ Ecommerce segment.

    a. B2C   **b.** C2G   **c.** C2C   **d.** B2B

2. A particular collection of web pages that belong to a specific URL is called a

    a. Webpage   **b.** WWW   **c.** Website   **d.** Interne

3. ……………………. monitors the data flowing on the internet, in real time.

    a. Cyber Vandalism   **b.** Spoofing   **c.** Sniffer program   **d.** Phishing

4. It is an electronic communication method providing standards for exchanging data via any electronic means.

    a. Electronic Data Interchange (EDI)   **b.** Electronic Information Interchange (EII)

    c. Electronic Money Interchange (EMI)   **d.** Electronic Security Interchange (ESI)

5. ……………………….is the process of registering the same or similar domain name of a reputed firm, with the internet of reselling the same at exorbitant price.

    a. Digital Signature   **b.** Cyber Vandalism   **c.** Cyber Squatting   **d.** Hacking

6. …………………are examples of Communication Channel Threats.

    a. Malware, Piracy   **b.** Denial-of-service, Cyber Vandalism

    c. Active Contents, Malicious programs   **d.** Cookies, Trojan Horse

7. A digital signature consists of:

a. a private key   b. a public key   c. both public and private key   d. none of them

8. ....usually refers to an attack that attempts to make a computer resource unavailable to its intended users by flooding a network or server with requests and data.

a. Data Theft   b. Cyber Vandalism   c. Denial of service   d. Cyber Squatting

9. UPI stands for:

a. Universal Payment Interface

c. Unified Program Intersection

b. Unified Payment Interface

d. Unified Parcel interface

10. NEFT stands for:

a. National E- commerce Funds Transfer
c. National Electronic Funds Transfer

b. National E- commerce Funds Trading
d. National Electronic Funds Trading

11. RTGS stands for:

a. Real Time Gross Settlement
c. Random Total Gross Settlement

b. Random Time Gross Settlement
d. Reliable Time Gross Settlement

12. ....mask your internet protocol (IP) address so that your online actions are virtually untraceable.

a. SHTTP   b. Digital Signature   c. C2G   d. VPNs

PART B

ANSWER ANY FOUR OUT OF SIX

(4x7=28)

1. Name the different revenue models of E-commerce and explain any two of them.
2. Differentiate between: -
    a. World Wide Web and Internet
    b. Cyber Squatting & Cyber Vandalism
3. Mention any five Drivers of E-Commerce growth?
4. What are the objectives of Information Technology Act, 2000?
5. Define digital signature? Discuss the role of private key and public key in digital signature.
6. What do you understand by the term E-Commerce? How does it different from e-business?

PART C

ANSWER ANY TWO OUT OF FOUR

(2x15=30)

1. Describe the advantages of E-Commerce to
    a. Customers
    b. Business
    c. Society
2. What are different threats of E-Commerce security? Explain.
3. Define the term Electronic Payment System and explain the benefits of electronic payments.
4. Name the different types of E- Commerce business models and explain any four of them.

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Jharkhand

3rd Semester Backlog Examination –2021-22

Subject	:	Business Mathematics & Statistics	Roll No: ……….
Course	:	B. Com [Hons.]	
Full Marks	:	70	Time : 3 Hours.

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PART A

MULTIPLE CHOICE QUESTIONS (12x1=12)

1. The solution of the system of equations: $x + y + 1 = 0$ and $3x - 2y + 8 = 0$ is
    a. $x = -2$ and $y = 1$ **b.** $x = 3$ and $y = -2$
    c. $x = 2$ and $y = 3$ **d.** None of these

2. If α, β be roots of the quadratic equation $x^2 + 5x - 6 = 0$, then the value of $(\alpha/\beta) + (\beta/\alpha)$ is
    a. $-37/6$ **b.** $37/6$
    c. $5/6$ **d.** None of these

3. Regression analysis deals with the work of finding
    a. Approximate relationship between the two variables of a bivariate data
    b. Co-variation of two variables of a bivariate data
    c. Correlation between two variables of a bivariate data
    d. None of these.

4. The term rank is used in the following case:
    a. Quantitative character   **b.** Qualitative character
    c. Both the above   **d.** None of these

5. If the simple interest on a sum of Rs 16000 in $3^{1}/_2$ years is Rs 1680, then the interest rate is
    a. 2% p. a.   **b.** 3% p. a.   **c.** 4% p. a.   **d.** 5% p. a.

6. . Rs 15000 is decreased by 10% and the decreased amount is then increased by 5%. This final amount is
    a. Rs 14250   **b.** Rs 14175   **c.** Rs 2250   **d.** None of the above

7. The pocket money of Ritu and Soma are in the ratio 2:3. If Soma's pocket money is Rs 50 more than Pocket money of Ritu, then Soma's pocket money is
    a. Rs300   **b.** Rs 200   **c.** Rs 150   **d.** None of the above

8. A tap can fill a tank in 20 minutes and another tap can fill it in 30 minutes. If both the tapes are kept open, the time required to fill the same tank is

a. 10 minutes   b. 12 minutes   c. 15 minutes   d. None of the above

9. In plotting frequency polygon, we usually consider
   a. Frequencies along horizontal axis and class intervals along vertical axis
   b. Class intervals along horizontal axis and frequencies along vertical axis
   c. Class intervals along horizontal axis and cumulative frequencies along vertical axis
   d. Cumulative frequencies along horizontal axis and class intervals along vertical axis

10. The sum of a number of values is 225. If the mean of these values is 15, then the number of   values is
    a. 10   b. 15   c. 20   d. 25

11. Standard deviation is
    a. Positive square of variance   b. Positive square-root of variance
    c. Cube of variance   d. None of these

12. Index Numbers are used to study the changes in
    a. Economic numbers   b. Economic variables
    c. Economic Index   d. None of these

PART B

ANSWER ANY FOUR OUT OF SIX

(4x7=28)

1. What is meant by measures of central tendency? Explain any two of them.

2. Rajesh borrowed Rs 50000 from Vijay at simple interest of 12 % per annum for 2 years, but lent it to Sunder on the same day at 12 % per annum compound interest for 2 years. Find his gain after 2 years.

3. The rankings of 10 students in two subjects A and B are as follows:

A :   3   5   8   4   7   10   2   1   6   9
B :   6   4   9   8   1   2   3   10   5   7

Find the correlation coefficient using Spearman's formula.

4. Solve the following system of equations by substitution method or elimination method:

$$\frac{6}{x} + \frac{7}{y} = 4, \quad \frac{5}{x} - \frac{4}{y} = 23.$$

5. A military camp has provisions for 630 men to last for 25 days. How many men transferred to another camp so that the food lasts for 30 days?

6. The following data is given:

Commodity	Base year Price	Current Year price
A	52	55
B	47	52
C	28	30
D	68	70
E	32	38
F	35	40

Find price index using Simple Average of Price relatives

PART C

ANSWER ANY TWO OUT OF FOUR (2x15=30)

1. **1.** Find mean median and mode for the following data:

Value (x)	10	12	15	18	22	25	30	32	35
Frequency (f)	2	7	12	20	27	18	13	8	3

2. Suppose the observations on X and Y are given as :

X	59	65	45	52	60	62	70	55	45	49
Y	75	70	55	65	60	69	80	65	59	61

Where N = 10 students and Y = Marks in Maths and X = Marks in Econ. Compute the least squares regression of Y on X and of X on Y. If the student gets 61 marks in Econ, what would you estimate his marks in Maths to be?

3. Draw a sub-divided bar diagram from the following data :

Items	Crops Production of Food grains (in Million Tonnes)	Crops Production of Food grains (in Million Tonnes)
	2016-17.	2017-18
Wheat	79	102
Rice	71	86
Sugarcane	29	37·
Total	179	225

4. What are index numbers? Why index numbers are called economic barometers? Distinguish between weighted and un-weighted index numbers.

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ARKAJAIN University
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3rd Semester Examination –2021-22

Subject   : Marketing Management
Course   : B. Com [Hons.]
Full Marks : 70

Roll no: ....

Time: 3 Hours.

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PART A

MULTIPLE CHOICE QUESTIONS

(12x1=12)

1. -------- segmentation classifies consumers on the basis of age, sex, income and population

a) Psychological.

b) Geographic.

c) Demographic.

d) Behavioral.

2. Demographic segmentation refers to:

a) The description of the people and the place in society.

b) The description of the people's purchasing behaviour.

c) The location where people live.

d) Geographic regions.

3. The emotional attachment of a customer towards a brand is known as

a) Brand associations.

b) Perceived quality.

c) Brand loyalty.

d) Brand awareness.

4. What is Price Skimming?

a) Setting an initially high price which falls as competitors enter the market

b) Setting a low price to "Skim off" a large number of consumers

c) Setting a high price which consumers perceive as indicating high quality

d) None of these

5. The -------- function of marketing makes the product available in different geographic regions

a) Production

b) Selling

c) Distribution

d) Promotion

6. Today's marketers need --------

a) Neither creativity nor critical thinking skills

b) Both creativity and critical thinking skills

c) Critical thinking skills but not creativity

d) Creativity but not critical thinking skills

7. Ensuring the availability of the product and services as and when required by the customers is ------ utility.

a) Time

c) Form

b) Place

d) Profession

8. Typically profit is negative in which stage of the product life cycle

a) Introduction

c) Maturity

b) Growth

d) Decline

9. The stage is the PLC that focuses on expanding market and creating product awareness and trial is the:

a) Decline Stage

c) Maturity Stage

b) Introduction Stage

d) Growth Stage

10. Newsletters, catalogues and invitations to organization- sponsored events are most closely associated with the marketing mix activity of---

a) Pricing

c) Promotion

b) Distribution

d) Product Development

11. Segmentation is the process of:

a) Dividing the market into homogenous groups

c) Creating a unique space in the minds of the target consumer

b) Selecting one group of consumers among several other groups

d) None of these

12. Testing before launching the product in the market is called:

a) Concept testing

c) Test marketing

b) Acid test

d) Market test

PART B

ANSWER ANY FOUR OUT OF SIX

(4x7=28)

1. Discuss the steps in setting the price. Differentiate between Marketing and Selling
2. What do you understand by Product Life Cycle? Discuss the PLC of any product of your choice.
3. What is marketing concept? Trace the evolution of modern marketing concept.
4. What do you understand by Marketing Mix? Explain with examples.
5. Define Communication mix. Discuss the features of any two.
6. Explain the steps involved in conducting Market Research.

PART C

ANSWER ANY TWO OUT OF FOUR

(2x15=30)

1. Differentiate between:
   (a) Personal Selling Vs Direct Marketing
   (b) Product Marketing Vs Service Marketing
   (c) Marketing vs Selling
2. Patanjali falls under which stage of the PLC? Justify your answer with strategies used in each stage.
3. Explain the different stages involved in the New Product Development.
4. What do you understand by Marketing Mix? Explain with examples.

3rd Semester Backlog Examination – 2021-22

Subject : **Corporate Accounting**   Roll No: ....

Course : **B. Com [Hons.]**

Full Marks : **70**   Time : **3 Hours.**

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PART A

MULTIPLE CHOICE QUESTIONS   (12x1=12)

1. Shares can be issued:
   - a. At Par
   - b. At Premium
   - c. At Discount
   - d. All of these

2. Equity Shareholder is the……………... of Company
   - a. Owner
   - b. Creditors
   - c. Both (a) & (b)
   - d. None of these

3. The profit on re-issue of forfeited shares in transferred to ……...
   - a. Bonus share A/c
   - b. Capital reserve A/c
   - c. General Reserve A/c
   - d. None of these

4. A New company cannot issue shares at …………..
   - a. Discount
   - b. Premium
   - c. Par
   - d. All of these

5. Contingent liabilities are shown as a ……...
   - a. Footnotes
   - b. Current liabilities
   - c. Current assets
   - d. Fixed assets

6. Prepaid expenses are shown under the heading ……… in the B/S of company.
   - a. Current Assets
   - b. Current liabilities
   - c. Non-current assets
   - d. Non-current liab.

7. Provision for taxation is shown under the heading ……………...
   - a. Current liabilities
   - b. Current assets
   - c. Both (a) and (b)
   - d. None of these

8. Pooling of interest method is used in case of amalgamation in the nature of ....
    a. Merger
                                                           b. Purchase
    c. Both (a) & (b)
                                                           d. None of these

9. It is compulsory for Holding company to purchase at least .... of total voting power of a subsidiary company.
    a. 51 %
                                                           b. 61%
    c. 71%
                                                           d. 80%

10. It is .... For a holding company to prepare consolidated Balance sheet.
    a. Compulsory
                                                           b. Optional
    c. Voluntary
                                                   d. None of these

11. Transfer to Capital Redemption Reserve Account can be made from:
    a. General Reserve
                                                           b. Share premium
    c. Capital Reserve
                                                           d. All of these

12. Debenture Holder is the .... Of a company
    a. Creditors
                                                           b. Owners
    c. Both (a) & (b)
                                                            d. None of these

PART B

ANSWER ANY FOUR OUT OF SIX

                                                                                  (4x7=28)

1) Distinguish between Calls in Arrear and Calls in Advance.
2) What is meant by Holding and Subsidiary Company?
3) What are the Objects of Amalgamation?
4) X ltd. Forfeited 500 shares of Archana of Rs. 10 each fully called for non- payment of final call Rs. 2 per share and re-issued to Juhi as fully paid for 10 per share. Pass Journal entries for issue and re-issue of shares.
5) The Directors of a company forfeited 2000 shares of Rs. 100 each, Rs.75 paid up, for non- payment of the final call of Rs. 25. Subsequently these shares were re-issued as fully paid for Rs.60 per share.
6) What is Capital Reserve? How is it calculated in respect of Holding company?

PART C

ANSWER ANY TWO OUT OF FOUR

                                                                                  (2x15=30)

1. What is Amalgamation? Discuss its Advantages and Disadvantages.
2. What is meant by Holding company? Explain the advantages and disadvantages of Holding company?
3. Shivam ltd. Invited applications for issuing Rs. 80,000 Equity shares of Rs. 10 each. The amount was payable as follows:

On Application	Rs. 5
On Allotment	Rs. 4
On First & Final call	Rs. 1

Applications for 77,000 shares were received. Shares were allotted at all the applicants. Rudra, the holder of Rs. 500 shares failed to pay the first & final call money. His shares were forfeited. Pass necessary journal entries in the books of Shivam ltd.

4. H ltd. Purchased all the shares of S Ltd. At a cost of Rs. 1,50,000 On 31ˢᵗ March 2020, on which date their Balance sheet as follows:

Balance Sheet

	Particulars	H ltd.	S ltd.
I.	**EQUITY & LIABILITIES**		
	1. Shareholders' Funds		
	Shares of Rs. 100 each	2,00,000	1,00,000
	Statement of P/L	30,000	10,000
	Reserve Fund (01-04-2019)	20,000	5,000
	2. Current Liabilities :		
	Sundry creditors	40,000	10,000
	Bills payable	10,000	5,000
	Total	**3,00,000**	**1,30,000**
II.	**ASSETS**		
	1. Non-current Assets :		
	Land & Building	1,00,000	40,000
	Plant & Machinery	30,000	30,000
	Other Non-current Assets :		
	1000 shares in S ltd. (at cost)	1,50,000	....
	2. Current Assets :		
	Stock	10,000	50,000
	Bank	10,000	10,000
	Total	**3,00,000**	**1,30,000**

Prepare consolidated Balance Sheet as on 31st March 2020.

Subject	:	Corporate Law	Roll No	: ....
Course	:	B. Com [Hons.]		
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PART A

MULTIPLE CHOICE QUESTIONS   (12x1=12)

1) The _____ clause explains that any individual signing the bottom of the MOA wants to be part of the association that's being formed by the memorandum.

   a) Authorization   b) Association

   c) Objects   d) None

2) The features of joint stock company

   a) Artificial Legal Person   b) Perpetual Succession

   c) Separate Legal Entity   d) All of the above.

3) The full form of DIN is

   a) Directors Identification Number   b) Directors Index Number

   c) Directors Indication Number   d) None of the above.

4) It is important to mention a nominee while registering this company

   a) Small Company   b) One Person Company

   c) Charitable Company   d) None of the above.

5) Special resolution means

   a) 65% votes   b) 51% votes

   c) 75% votes   d) None of the above.

6) This is an example of a Statutory Company in India

   a) Reserve Bank of India   b) Life Insurance Corporation of India

   c) State Bank of India   d) All of the above

7) The death, insolvency, or exit of any shareholder has no effect on the life of a company.

   a) True   b) False

8) Dell is an example of a
   a) Section 8 Company
   c) Global Company
   b) Government Company
   d) None

9) This talks about functioning within the authority and not going beyond the powers given
   a) Lifting of Corporate Veil
   c) Doctrine of Constructive Notice
   b) Doctrine of Ultra Vires
   d) None of the above

10) In sole-proprietorship, the liability of the owner is limited
    a) True
    b) False

11) Coca cola is an example of
    a) Dormant Company
    c) Global Company
    b) Subsidiary Company
    d) Section 8 Company

12) The exception of Doctrine of constructive notice is ____
    a) Doctrine of Indoor Management
    c) Article of Association
    b) Lifting corporate veil
    d) All of the above

PART B

ANSWER ANY FOUR OUT OF SIX:

(4x7=28)

1. Write a note of Lifting of the Corporate Veil.
2. Write a note on Official Liquidator.
3. Discuss the grounds of disqualification of directors.
4. Discuss the features of a Company.
5. What are the different kinds of resolutions? Discuss
6. Briefly discuss Section 8 companies and Foreign Companies.

PART C

ANSWER ANY TWO OUT OF FOUR:

(2x15=30)

1. What are the requisites of a Valid Meeting?
2. Discuss the different types of Companies.
3. Discuss Corporate Social Responsibility.
4. Discuss the clauses of MOA and the contents of the Articles of Association.

Subject	:	Income Tax Law and Practice	Roll No	: ....
Course	:	B. Com [Hons.]		
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PART A

MULTIPLE CHOICE QUESTIONS (12x1=12)

1. The salary, remuneration or compensation received by the partners is taxable under the head...
   - a. Income from Other sources
   - b. Income from Salary
   - c. Income from business
   - d. All of these

2. Perquisites or benefits or any other remuneration received from other than the employer, would be taxable under the head:
   - a. Income from Salaries
   - b. Income from House Property
   - c. Income from other sources
   - d. Business and profession

3. For the Assessment year 2021-2022 rebate under section 87A is available in the case of the residential individual, if his taxable income is:
   - a. RS. 300000 or less
   - b. RS. 400000 or less
   - c. Rs. 500000 or less
   - d. All of the above

4. Group of Assets falling within a class of assets comprising of tangible and Intangible assets is known as
   - a. Group of Assets
   - b. Block of Assets
   - c. Set of Assets
   - d. None of these

5. The family pension received by the family member of armed forces after death of employee is...
   - a. Exempted fully
   - b. Exempted after fulfilling of certain conditions
   - c. Not exempted
   - d. None of these

6. Capital gain on depreciation assets will always be:
   - a. STCG
   - b. LTCG
   - c. Tax free
   - d. None of these

7. Loss from specified business can be set off ………
    a. Income other than salary
    b. Any head of income
    c. Profit of any other specified business only
    d. None of the above

8. Losses of speculation business can be set off:
    a. 4 years
    b. 6 years
    c. 8 years
    d. 9 years

9. The amount of dividend received from cooperative society is……
    a. Partly taxable
    b. Exempted
    c. Taxable
    d. None of these

10. Gift received from Relative is….
    a. Exempted
    b. Partly taxable
    c. Taxable
    d. None of these

11. Indexation will be allowed in case of
    a. Depreciable Assets
    b. STCG
    c. LTCG
    d. None of these

12. Surcharge is levied when the total income exceeds….
    a. RS. 1 Crore
    b. Rs.2 Crore
    c. RS. 5 Crore
    d. Rs. 50 lacs

PART B

ANSWER ANY FOUR OUT OF SIX

(4x7=28)

1. When audit of accounts by certain persons is compulsory?
2. What do you mean by an Assesse?
3. How would you determine cost of Acquisition?
4. Mr. Arvind an employee of PQ Ltd. Receives Rs. 780000 as gratuity. He is covered by the Payment of Gratuity Act, 1972. He retires on December 12, 2020 after rendering service 38 years 8 months. At the time of retirement his monthly basic salary and dearness allowance was Rs. 24000 and Rs. 8000, respectively. What is the exempted amount of gratuity and taxable amount of gratuity?
5. Mr. Sanjay comes to India, for the first time, on April 16, 2018. During his stay in India up to October 5,2020, he stays at Delhi up to April 10,2020 and thereafter remains in Chennai till his Departure from India. Determine his residential status for the Assessment year 2021-2022.
6. On April 1,2020, Depreciated value of a block of assets (rate of depreciation: 15%) is Rs. 80,000. It consists of plants A&B. The assesse purchases Plant C (rate of depreciation:15%) for Rs. 40,000 and Books (rate of depreciation:15%) during the previous year 2020-2021 for Rs. 30,000 and sells Plant A on May 3, 2020 for Rs. 1,80,000. Calculate Written down value of the block of assets.

PART C

ANSWER ANY TWO OUT OF FOUR   (15x2=30)

1. Explain 'annual value' and state the deductions that are allowed from the annual value in computing the income from House Property.

2. Explain in details, specific statutory deduction in computing business Income.

3. On January 2,2021, X sells commercial plot for Rs.91,85,000 (cost of acquisition on March 10,2005: Rs.1,05,000). Expenses on purchase and transfer are Rs. 100 and 200, respectively. To get the benefit of exemption under section 54 EC (Bonds of NHAI and REC Bonds), X makes the following investments –

   1. Purchase of Rs. 46,00,000 NHAI bonds on March 1,2021.
   2. Purchase of Rs. 24,00,000 REC bonds on April 10, 2021.

Find out the taxable capital gain A.Y. 2021-2022. (Index 2004-05; 113 and Index 2020-2021 301).

4. 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 2020-2021 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 2021-2022 on the assumption that income of X from other sources is Rs. 1,80,000.