

M' 25/11



**ARKA JAIN University**  
Jharkhand



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

<b>Program</b>	Bachelor of Commerce (Hons.)	
<b>Subject Name</b>	Human Resource Management	
	Semester	III
	Year	Nov/Dec 2024
<b>Time: 3 Hour</b> <b>Max. Marks: 70</b>	<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 in the Cancellation of the Papers.</u></li> </ul>	

Section A (Each question Carry 01 Mark from Q1-i to x) – 12 Marks		Marks	COs
QUESTIONS			
Q. N 1			
i	The process of forecasting an organization's future human resource needs is called _____.	01	CO1
	a) Recruitment b) Human Resource Planning * c) Selection d) Job Analysis		
ii	_____ is a method used to evaluate the relative worth of a job in an organization.	01	CO3
	a) Job description b) Job analysis c) Job evaluation d) Job enrichment		
iii	Which of these is an internal source of recruitment?	01	CO3
	a) Job advertisements b) Employee referrals c) Campus recruitment d) Recruitment agencies		
iv	What is the main goal of performance appraisal?	01	CO4
	a) Employee promotions b) Improving employee performance c) Product development d) Budget planning		

Section B (Answer any FOUR out of SIX) - 28 Marks (Each question Carry 07 Marks)			
Q. No.	QUESTIONS	Marks	COs
2	Explain the role of Human Resource Management in organizations.	7	CO4
3	Discuss the process of recruitment and selection in an organization.	7	CO5
4	What are the methods of performance appraisal? Explain any two.	7	CO3
5	How are wages set in an organization?	7	CO1
6	Explain the importance of worker participation in management. Discuss any two ways workers can participate.	7	CO3
7	Discuss the future Challenges before HR managers?	7	CO1
Section C (Answer any TWO out of FOUR) - 30 Marks (Each question Carry 15 Marks)			
Q. No.	QUESTIONS	Marks	COs
8	Contrast Personnel Management with Human Resource Management. Highlight at least five major differences.	15	CO2
9	Discuss in detail the Industrial Relations framework in India, focusing on key factors influencing industrial relations and the role of legislation.*	15	CO4
10	What are trade unions? Discuss the trade union movement in India, its structure, and functions.	15	CO1
11	Explain the concept of training and development. Discuss the methods of training and how to evaluate the effectiveness of a training program.	15	CO1 CO2

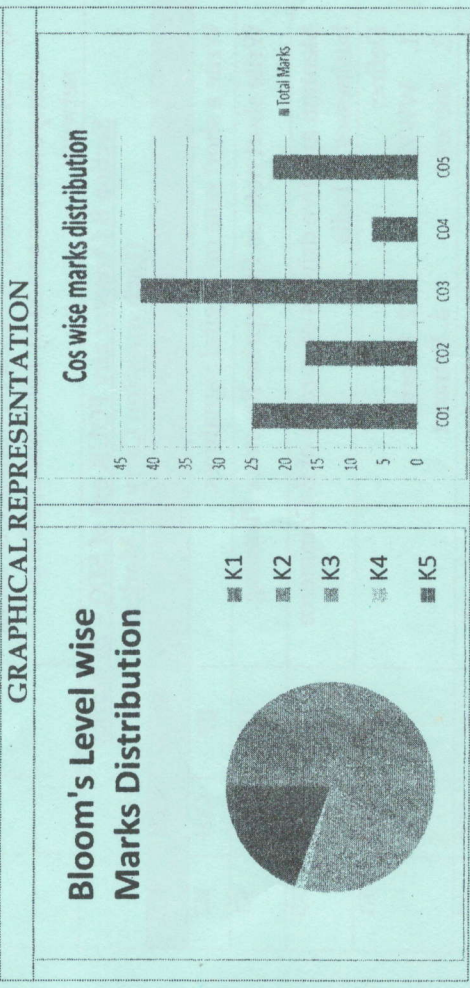
v	Which is a method of job evaluation? a) Ranking method b) Performance bonus c) Annual review d) Salary increment	01	CO1
vi	On-the-job training takes place where? a) In a classroom b) Outside the workplace c) At the workplace d) At a conference	01	CO1
vii	What is collective bargaining? a) A negotiation between employer and employees b) A sales strategy c) A type of employee benefit d) A company audit process	01	CO2
viii	What is a key function of trade unions? a) Marketing products b) Protecting workers' rights c) Managing payroll d) Conducting interviews	01	CO1
ix	The main purpose of _____ is to assess and improve employee performance in an organization. a) Recruitment b) Performance appraisal c) Job evaluation d) Collective bargaining	01	CO3
x	What influences industrial relations? a) Employee uniforms b) Economic conditions c) Office furniture d) Product quality	01	CO3
xi	Which of these is an external source of recruitment? a) Promotions b) Employee referrals c) Job portals d) Internal transfers	01	CO4
xii	What is the purpose of training employees? a) To improve performance b) To reduce working hours c) To hire new employees d) To increase company profits	01	CO3

**ARKA JAIN University** Jharkhand  
**NAAC GRADE A ACCREDITED UNIVERSITY**  
**END SEM EXAMINATION**  
 School of Commerce and Management

Program		Bachelor of Commerce (Hons.)	
Subject Name	E-Commerce & Cyber Security	Semester	III
		Year	Nov/Dec 2024
Time: 3 Hour	<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 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>		
Max. Marks : 70			
Knowledge Level (KL)	K1 : Remembering	K3 : Applying	K5 : Evaluating
	K2 : Understanding	K4 : Analysing	K6 : Creating

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

CO1	The students will be able to understand the basic concepts of E-Commerce.
CO2	The students will get to know the key components of e-commerce business models.
CO3	The students will get to know about the unique features of e-commerce technology and their business significance.
CO4	The students will learn to recognize business models in other emerging areas of e-commerce.
CO5	The students will get to understand key business concepts and strategies applicable to e-commerce.



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

Q. N1	QUESTIONS	Marks	COs	KL
i	SSL stands for ..... a) Secure Socket Layer b) Socket Secure Layer c) Software Secure List d) Secure Socket List	01	CO3	K1
ii	OLX is an example of .....E-commerce segment. a) B2C b) C2G c) C2C d) B2B	01	CO2	K3
iii	.....monitors the data flowing on the internet, in real time. a) Sniffer program b) Cyber Vandalism c) Spoofing d) Phishing	01	CO3	K3
iv	.....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	01	CO3	K4

xi	..... mask your internet protocol (IP) address so that your online actions are virtually untraceable. a) SHHTTP b) Digital Signature c) C2G d) VPNs	01	CO3	K2
xii	By Electronic Commerce we mean a) Commerce of electronic goods b) Commerce which depends on electronics c) Commerce which is based on the use of internet d) Commerce which is based on transactions using computers connected by telecommunication network	01	CO1	K2
<b>Section B (Answer any FOUR out of SIX) – 28 Marks</b>				
<b>(Each question Carry 07 Marks)</b>				
Q. No.	QUESTIONS	Marks	COs	KL
2	Write a short note on Digital Signatures.	07	CO3	K2
3	Write short note on Enterprise Resource Planning.	07	CO5	K1
4	Mention any five drivers of success of E-Commerce businesses in India.	07	CO4	K5
5	Define: 1. WWW 2. Internet 3. Intranet 4. Extranet	07	CO1	K1
6	Describe the factors responsible for the success of E-retailing in India.	07	CO3	K3
7	Write Short note on: 1. Firewall 2. HTTP & HTTPS 3. Cryptography	07	CO3	K2
<b>Section C (Answer any TWO out of FOUR) – 30Marks</b>				
<b>(Each question Carry 15 Marks)</b>				
Q. No.	QUESTIONS	Marks	COs	KL
8	Discuss different types of E-Commerce business models.	15	CO2	K2
9	Discuss the advantages and disadvantages of online Business transactions?	15	CO5	K5
10	Explain the term electronic payment system? Explain the benefits of electronic payments.	15	CO1	K2
11	Explain various types of internet security threats?	15	CO3	K3

v	..... is a service that allows organizations and individuals to post a website or web page on to the Internet. a) Web hosting b) Web launching c) Web 2.0 d) Web Management	01	CO1	K1
vi	B2C commerce :- a) Means selling products and services directly between a business and consumers b) Means only shopping for physical goods c) Means only customers should approach customers to sell d) Means only customers should approach business to buy	01	C2	K2
vii	The..... is a vast network that connects computers all over the world. a) Internet b) Intranet c) LAN d) WWW	01	CO1	K2
viii	A..... is a network security system that monitors and controls incoming and outgoing network traffic based on predetermined security rules. a) Sniffer program b) SSL c) Firewall d) Phishing	01	CO3	K4
ix	In cryptography, ..... is the process of encoding information. a) Encryption b) Cyber Vandalism c) Decryption d) Phishing	01	CO3	K2
x	Ransom ware is a type of ..... that locks the victim out of their system, or prevents access to data, until a ransom is paid to the attacker. a) Malware b) Piracy c) Active Contents d) Malicious programs	01	CO3	K4

17/ 29/11

**ARKA JAIN University** Jharkhand  
**NAAC GRADE A ACCREDITED UNIVERSITY**  
**END SEM EXAMINATION**  
 School of Commerce & Management

Program	Bachelor of Commerce (Hons.)
Subject Name	Corporate-Law
Semester	III
Year	Nov/Dec 2024

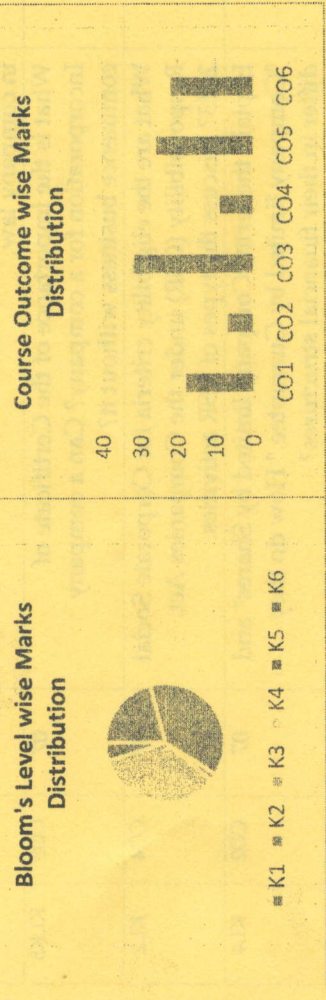
Time: 3 Hour  
 Max. Marks : 70

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

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.	
CO6	To know about various statutory authorities governing a company.	

**GRAPHICAL REPRESENTATION**



Q. N1	QUESTIONS	Marks	COs	KL
i	Which of the following is NOT a characteristic of a company as per the Companies Act, 2013? a) Unlimited Transferability of Shares b) Perpetual Succession c) Limited Liability d) Separate Legal Entity	01	CO1	KL1
ii	The directors of a company are elected by the: a) Statutory meeting b) Annual General Meeting c) Board meeting d) Extraordinary General Meeting	01	CO5	KL2
iii	The minimum number of directors required for a Public Limited Company is: a) One c) Three b) Two d) Four	01	CO1	KL1
iv	In case of a conflict between the Memorandum of Association and the Articles of Association, which prevails? a) Articles of Association b) Registrar of Companies c) Memorandum of Association d) Board of Directors	01	CO3	KL2

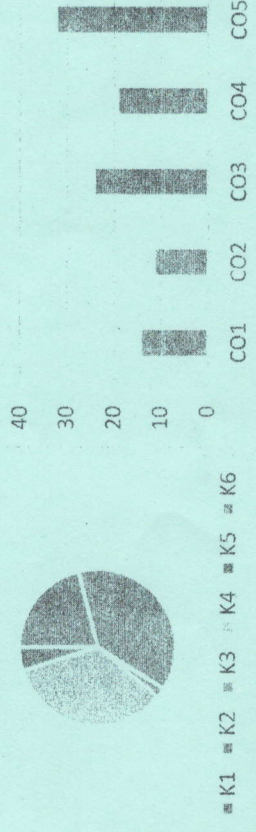
V	Which of the following types of companies can issue shares to the public? a) Private Limited Company b) One Person Company c) Public Limited Company d) Limited Liability Partnership	01	CO1	KL1
vi	The document inviting the public to purchase shares or debentures of a company is called: a) Memorandum of Association b) Prospectus c) Articles of Association d) Share certificate	01	CO3	KL1
vii	The process of converting a private company into a public company is called: a) Amalgamation b) Conversion c) Incorporation d) Demutualization	01	CO4	KL2
viii	Which document governs the internal management of a company? a) Memorandum of Association b) Prospectus c) Articles of Association d) Certificate of Incorporation	01	CO5	KL2
ix	What is the minimum notice period required for a special resolution to remove a director under the Companies Act, 2013? a) 7 days b) 14 days c) 21 days d) 30 days	01	CO4	KL1
x	An Annual General Meeting (AGM) must be held within how many months from the end of a company's financial year? a) 3 months b) 6 months c) 9 months d) 12 months	01	CO5	KL2
xi	Which of the following is the minimum quorum required for a general meeting of a public company with more than 5,000 members? a) 2 members personally present b) 5 members personally present c) 3 members personally present d) 30 members personally present	01	CO3	KL1

xii	Who among the following is considered as Key Managerial Personnel (KMP) under the Companies Act, 2013? a) Chief Financial Officer (CFO) b) Chief Executive Officer (CEO) c) Company Secretary d) All of the above	01	CO5	KL1
<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	Who is a promoter, and what is their role in the formation of a company? Explain the legal position of promoters.	07	CO5	KL4
3	Explain the Doctrine of Ultra Vires and its relevance in company law.	07	CO3	KL3
4	What is the importance of the Certificate of Incorporation for a company? Can a company commence business without it?	07	CO3	KL5
5	What are the eligibility criteria for Corporate Social Responsibility (CSR) under the Companies Act, 2013? Discuss the types of CSR activities.	07	CO4	KL2
6	Explain the term "Company limited by Shares" and "Company limited by Guarantee." How do they differ in their financial structures?	07	CO2	KL4
7	Write short notes on: a) DIN b) National Company Law Tribunal (NCLT)	07	CO6	KL3
<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	KL4
9	Distinguish between the Memorandum of Association and Articles of Association. What is the significance of the Doctrine of Indoor Management?	15	CO3	KL6
10	Explain the classification of companies based on the mode of incorporation, on the basis of liability, on the basis of number of members.	15	CO1	KL2
11	What are the statutory requirements for holding an Annual General Meeting (AGM)? Explain the significance of various types of corporate resolutions passed during meetings.	15	CO6	KL5

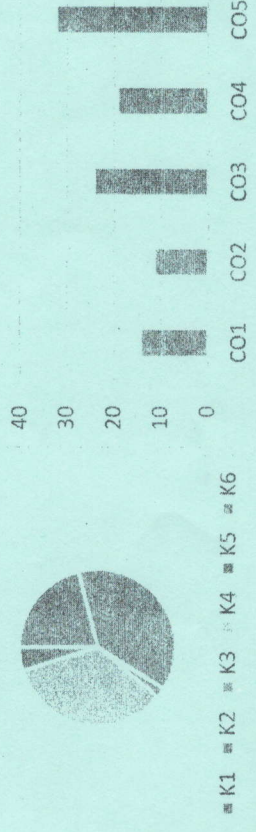
CO- Course Outcomes,	KL- Knowledge Level,	PO – Program Outcome
CO1	Understand the basics of tax	
CO2	To be able to understand residential status	
CO3	To understand various income heads	
CO4	To be able to plan business as per the tax panning	
CO5	Be able to work as a tax consultant	

**GRAPHICAL REPRESENTATION**

**Bloom's Level wise Marks Distribution**



**Course Outcome Wise Marks Distribution**



<b>JGI</b>	<b>ARKA JAIN University</b> Jharkhand	<b>NAAC GRADE A</b> ACCREDITED UNIVERSITY	<b>END SEM EXAMINATION</b> School of Commerce and Management
Program	Bachelor of Commerce (Hons.)		
Subject Name	Income Tax Law & Practice	Semester	III
		Year	Nov/Dec 2024
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</u> of the <u>Papers</u>.</li> </ul>		
Knowledge Level (KL)	K1: Remembering K2: Understanding	K3: Applying K4: Analysing	K5: Evaluating K6: Creating

Q. N 1	QUESTIONS	Marks	COs	KL
i	Income tax is called direct tax as the payment of tax is made indirectly to the govt. True?	01	CO1	KL1
ii	Delhi university is an artificial judicial person - True?	01	CO1	KL2
iii	Gross total income is total income after deduction of 80 C to 80 U True?	01	CO2	KL3
iv	There is no need for rounding off of income on which tax is to be paid - True?	01	CO2	KL2
v	An individual is either resident or a non-resident - True?	01	CO2	KL2
vi	A Hindu Undivided family with control from Canada is a resident HUF- True?	01	CO3	KL2
vii	P.O.E.M means place of effective management - True?	01	CO3	KL2
viii	When both the income is receive and accrues in India - It is foreign income - True?	01	CO1	KL3
ix	Salaries and Wages are not conceptually different in income tax act, 1961-True?	01	CO2	KL3
x	The annual income of a self-occupied house property is NIL (only interest is deductible) True?	01	CO2	KL3
xi	Municipal taxes are deductible only if paid in cash under income from house property - True?	01	CO4	KL2

Q. No.	QUESTIONS	Marks	COs	KL
xii	Three houses are exempt from income from house property and rest are taxable - True?	01	CO2	KL3
<b>Section B (Answer any FOUR out of SIX) - 28 Marks</b> (Each question Carry 07 Marks)				
2	Explain the provisions to the determination of residential status of companies.	07	CO2	KL1
3	X a foreign national( not being a person of indian origin ) comes first time to india on april 15 ,2016.During the financial year2016-17 , 2017-18, 2018-19 , 2019-20 and 2020-21 he is in India for 130 days, 80 days ,,13 days ,210 days, and 75b days respectively. Determine the residential status for of X for the assessment year 2021-22.	07	CO2	KL2
4	Explain in brief how the number of days is calculated for gratuity act of 1972 and otherwise .	07	CO1	KL2
5	X a resident of Ajmer receives Rs 1,92,000 per annum as basic salary during the previous year 2020-21. In addition he gets Rs 19,200 per annum as dearness allowance forming part of basic salary for computation of all retirement benefits ,7 % commission on sales made by him ( sales made by x during the relevant previous year is Rs 86,000.) and Rs 24,000 per annum as house rent allowance .He however pays Rs 21,500 per annum as house rent . Determine the quantum of house rent allowance exempt from tax.	07	CO3	KL3
6	State the provisions of recognised provident fund and its taxability .	07	CO3	KL2
7	X , a govt employee ,gets Rs 8,00,000 per annum as basic pay. In addition he receives Rs 8,500. As entertainment allowance .His actual expenditure on entertainment for official purpose , however exceeds Rs 9,000. Can he claim deduction of actual amount spent by him on entertainment ?	07	CO3	KL2
<b>Section C (Answer any TWO out of FOUR) - 30 Marks</b> (Each question Carry 15 Marks)				
Q. No.	QUESTIONS	Marks	COs	KL
8	Explain the provisions of Valuation of Leave travel concession in India as per income tax act 1961.	15	CO3	KL3
9	X owns a house property ( municipal valuation Rs 1,45,000, fair rent Rs 1,36,000, standard rent Rs 1,24,000. It is let out through out the previous year ( rent being Rs 8,000 per month up to Nov 15 <sup>th</sup> ,2020 and Rs 14,000 per	15	CO3	KL3

10	month thereafter )X transfers the property to Y on jan 31, 2021. Find out the gross annual value of the property in the hands of X for the assessment year 2021-22. Explain the provisions of interest on borrowed capital	15	CO3	KL3
11	Explain the rules of residential status for individuals in detail	15	CO2	KL3