2025
(FYUGP)
B. COM 3RD SEMESTER
PAPER CODE: SEC-3
(E-COMMERCE)
Full Marks : 37.5

Q1. Choose the correct answer : **15x0.5 = 7.5**

a) E-Commerce means doing ______________ on internet
i) Business
ii) Research
iii) Logging
iv) Chatting

b) Customers are generally reluctant to purchase products through internet due to
i) Lack of Trust
ii) Lack of Security
iii) Lack of Knowledge
iv) All of these

c) E-Commerce lead to _______in cost
i) Increase
ii) Decrease
iii) Equality
iv) None of the above

d) The ______ model of E-Commerce allows a consumer to sell products/services directly to another customer
i) B2B
ii) B2C
iii) C2B
iv) C2C

e) The processing cost of e-payment is____ as compared to traditional payment.
i) Low
ii) High
iii) Same
iv) None of the above

f) Which of the following is not a requirement of E-Commerce?
i) Internet Enabled Computer
ii) A website to show product
iii) A method to receive payment
iv) A middleman

g) ATM stands for
i) Automatic Transfer Machine
ii) Automatic Transfer Money
iii) Automatic Teller Machine
iv) None of the above

h) Debit Card is also known as
i) Check Card ii) ATM Card
iii) Both (i) & (ii) iv) None of the above

i) Smart Cards use
i) Magnetic Stripe Technology
ii) Integrated Circuit
iii) Both (i) & (ii)
iv) None of the above

j) Who can become a member of a stock exchange?
i) Individual ii) A partnership firm
iii) Corporate iv) All of the above

k) EFT stands for
i) Emerging Financial Transfer
ii) Electronic Fund Transfer
iii) Electronic Financial Transfer
iv) Emerging Fund Transfer

l) Which of the following is known as Plastic Money?
i) Demand Draft ii) Credit Card
iii) E-Cheque iv) None of the above

m) A ________ account is a must for an investor to trade online.
i) Savings ii) Fixed
iii) Current iv) Demat

n) Sale and Purchase of securities happens
i) On the floor of stock exchange
ii) On the internet

iii) Both (i) & (ii)
iv) None of the above

o) IP stands for
i) Internal Programming
ii) Internet Programming
iii) Internal Protocol
iv) Internet Protocol

Q2. Write short notes on any five: (5x1=5)

a) Business Model
b) Digital Certificate
c) Traditional Commerce
d) E-Marketing
e) Smart Card
f) Electronic Cash
g) E-Recruitment
h) Credit Card

Q3. Answer any five Questions (5x5=25)

a) What do you mean by E-Commerce? Explain the objectives of E-Commerce.
b) Discuss the types of E-Commerce.
c) Enumerate E-Commerce Models.
d) Explain the Methods of E-Payments.
e) What are the risk involved in E-payment system.
f) What is E-Banking? Mention the advantages of E-Banking.
g) What are the steps involved in E-Tailing.
h) Explain the safeguard for E-Payment system.
i) Discuss the challenges in E-Retailing for both buyers and sellers.

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2025

(FYUGP)

(3rd Semester)

COMMERCE

(MAJOR)

Paper Code : BC/C5

(Business Statistics)

Full Marks : 75

Pass Marks : 40%

Time : 3 hours

The figures in the margin indicate full marks for the questions

1. *(a)* Define statistics. Discuss the stages of statistical investigation. 3+12=15

Or

(b) What do you mean by diagrammatic representation? Explain the different types of diagrams used in statistics. 3+12=15

2. *(a)* What is meant by measures of central tendency? Differentiate between mean, median and mode. 3+12=15

Or

(b) Calculate the standard deviation and its coefficient from the following frequency : 15

Marks	*No. of students*
0–10	5
10–20	12
20–30	30
30–40	45
40–50	50
50–60	37
60–70	21

3. *(a)* What is correlation analysis? Explain the significance of studying correlation. What are the types of correlation? 2+5+8=15

Or

(b) A company wanted to access the impact of expenditure (*X*) on annual profit (*Y*) :

X	5	10	12	13	20	18
Y	20	25	30	40	60	47

Calculate the two regression lines and estimate the profit for an expenditure of ₹ 30 crore. 15

4. *(a)* Calculate the price index number for the year 2024 with 2022 as base by using *(i)* Laspeyres' method, *(ii)* Paasche's method, *(iii)* Marshall-Edgeworth's method and *(iv)* Fisher's ideal index method : 15

		2022		*2024*	
Commodity	*Unit*	*Price*	*Quantity*	*Price*	*Quantity*
Wheat	Kg	10	3	14	4
Milk	Litre	15	4	16	4
Rice	Quintal	12	6	18	7
Fish	Kg	20	2	25	3
Sugar	Kg	10	3	12	4

Or

(b) What are the importances of time series analysis? Explain in brief the various components of time series analysis. 7+8=15

5. *(a)* Define probability. Explain the approach and importance of probability. 2+13=15

Or

(b) An urn contains 8 white and 3 red balls. If two balls are drawn at random, find the probability that *(i)* both are white, *(ii)* both are red, *(iii)* one is white and the other is red. 15

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2025

(FYUGP)

(3rd Semester)

COMMERCE

(MAJOR)

Paper Code : BC/C6

(Income-tax Law and Practice)

Full Marks : 75

Pass Marks : 40%

Time : 3 hours

The figures in the margin indicate full marks for the questions

1. *(a)* Write short notes on the following : 5×3=15

(i) Agricultural income

(ii) Person

(iii) Gross total income

Or

(b) Explain the residential status of an individual and company with suitable examples. 9+6=15

(Turn Over)

2. *(a)* Mr. John Gupta is employed at Agra with basic salary of ₹ 30,000 p.m. and is also getting the following allowances :

(i) Dearness allowance—₹ 3,000 p.m.

(ii) Transport allowance—₹ 2,500 p.m.

(iii) Cash allowance—₹ 1,000 p.m.

(iv) Education allowance @ ₹ 300 p.m. per child for 3 children

(v) Overtime allowance—₹ 1,500 p.m.

(vi) City compensatory allowance— ₹ 800 p.m.

(vii) Conveyance allowance— ₹ 900 p.m.

(viii) House rent allowance —₹ 6,000 p.m. Rent paid for the house is ₹ 8,000 per month

Compute Mr. John Gupta's taxable income from salary. 15

Or

(b) Explain income from house property. What is annual value of house property as per Income-tax Act? 7½+7½=15

3. *(a)* What do you understand by the term 'business and profession as u/S 28 of the Income-tax Act? Define the term 'capital gain' and its types. 7½+7½=15

Or

(b) Mr. X purchases a house property for ₹ 76,000 on 10th May, 1992. He spends ₹ 82,000 during 2005–06 for reconstruction of the property.

He sells the house property for ₹ 19,00,000 on 15th March, 2021 (brokerage paid by him is ₹ 20,000).

The fair market value of the house on 1st April, 2021 is ₹ 3,30,000.

Find out the amount of capital gains chargeable to tax for the Assessment Year 2021–2022. Cost Inflation Indices : 15

2000–2001 : 100
2005–2006 : 117
2020–2021 : 301

4. *(a)* The following particulars are given by Robin of Delhi in respect of his annual income for the year ended 31st March, 2023 :

(i) Basic salary—₹ 30,000 p.m.

(ii) HRA @ 20% of salary

(iii) Annual house rent paid—₹ 5,000 p.m.

(iv) Long-term capital gains—₹ 30,000

(v) Short-term capital gains on sale of shares—₹ 15,000

(vi) Interest on government securities—₹ 10,000

(vii) Dividend from cooperative society—₹ 15,000

Compute the total income of Mr. Robin for the Assessment Year 2023–24. 15

Or

(b) Discuss briefly the provision of the Income-tax Act regarding the set-off and carry forward of losses. Explain the deductions available u/S 80C–80U of Income-tax Act, 1962. 8+7=15

5. (a) What is e-filing of return? Explain the steps involved in e-filing of return. 3+12=15

Or

(b) Explain the process of appeals and discuss the powers of appellate authorities. 5+10=15

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