

# MCQ Based Online Assessment for Direct Taxation (Paper 7) designed for CMA Intermediate Students

## Procedure

- a. First of all, you need to visit, <https://ecoursepoint.com/course/cma-mcq-on-direct-taxation-paper-7-for-dec-2019-exam/>

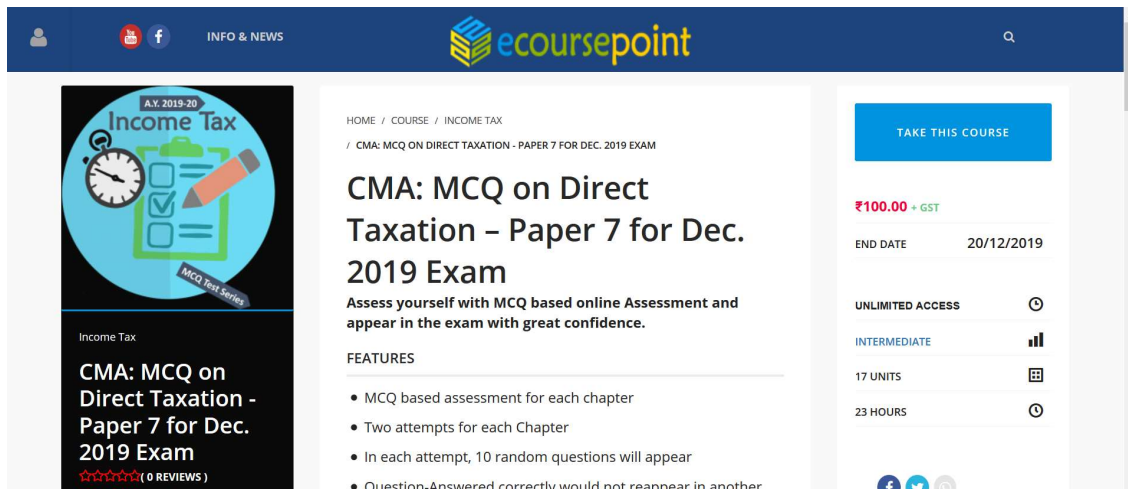


Figure 1

- b. Click of Top Left button (symbol of face) to login OR Take This Course Button on Top Right.



Figure 2

- c. On click, login box will appear from left

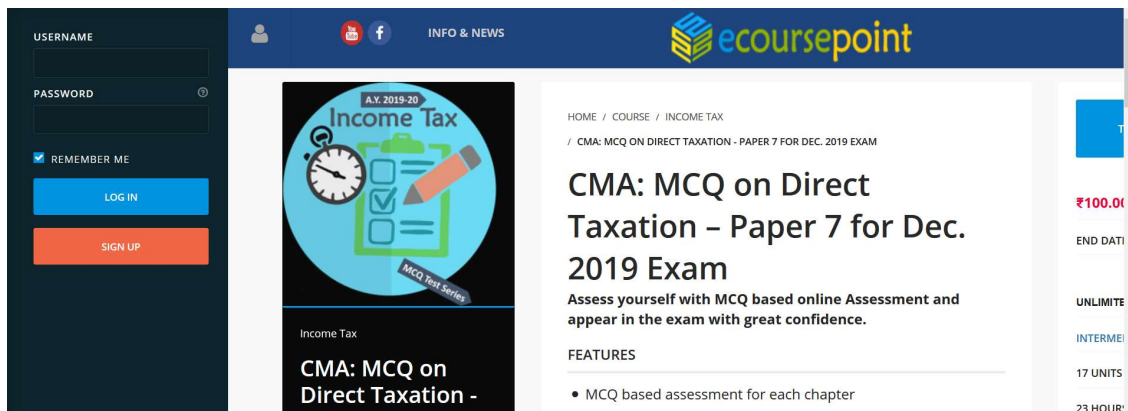


Figure 3

d. Now login with your login credential. Registration number will be your login ID and password will be registration number followed by @ and your pin code. E.g. Registration number of Mr. Dinesh is 1234567890 and his pin code given in the exam form is 700001, then his login credentials are as under:

- Login ID: 1234567890
- Password: 1234567890@700001

Of-course, you can change his password afterwards.

e. On successful login, the course page (<https://ecoursepoint.com/course/cma-mcq-on-direct-taxation-paper-7-for-dec-2019-exam/>) has a box to insert your code for enrollment into the course. The code for enrollment into the course is your default password. In our example, the code for enrollment is 1234567890@700001

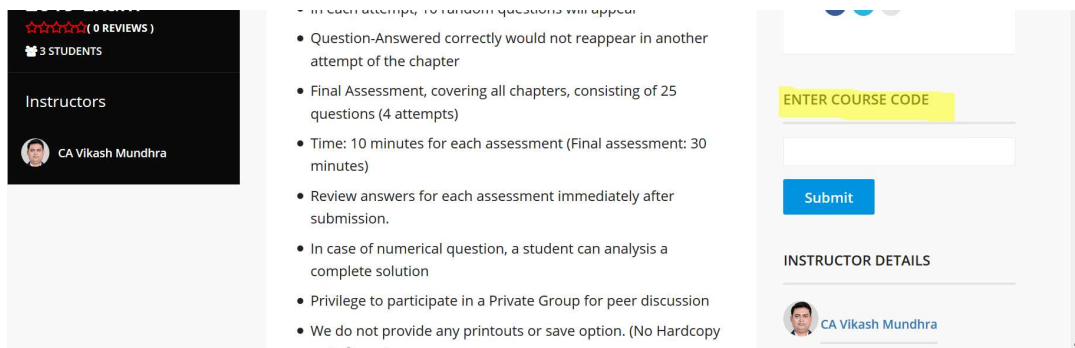


Figure 4

- f. On clicking Submit Button, a successful message will appear. That's All! Now, you are enrolled into the course. Please note that enrollment into the course is one-time work.

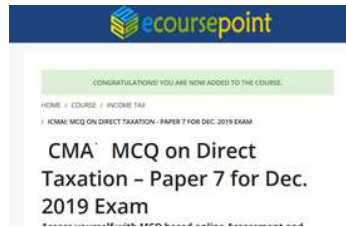


Figure 5

- g. Now click Start Course button.

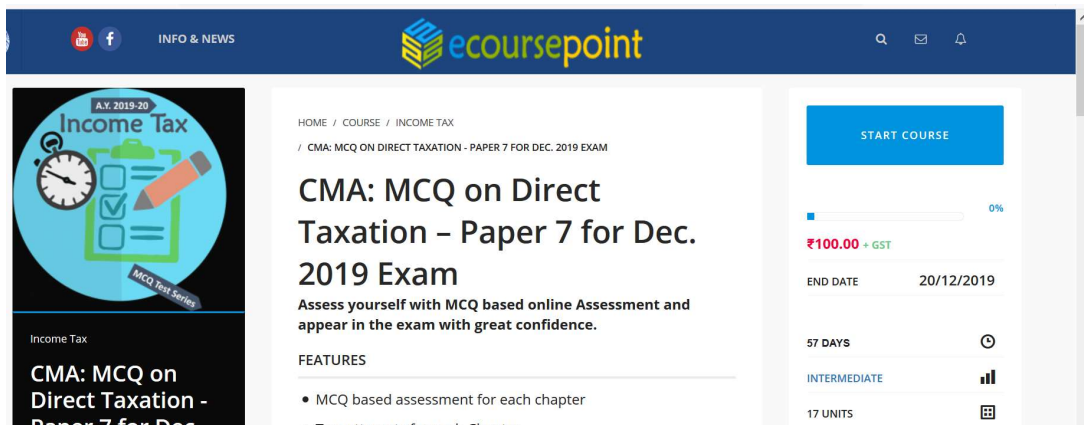


Figure 6

- h. On clicking Start Course button, the assessment course will be started.

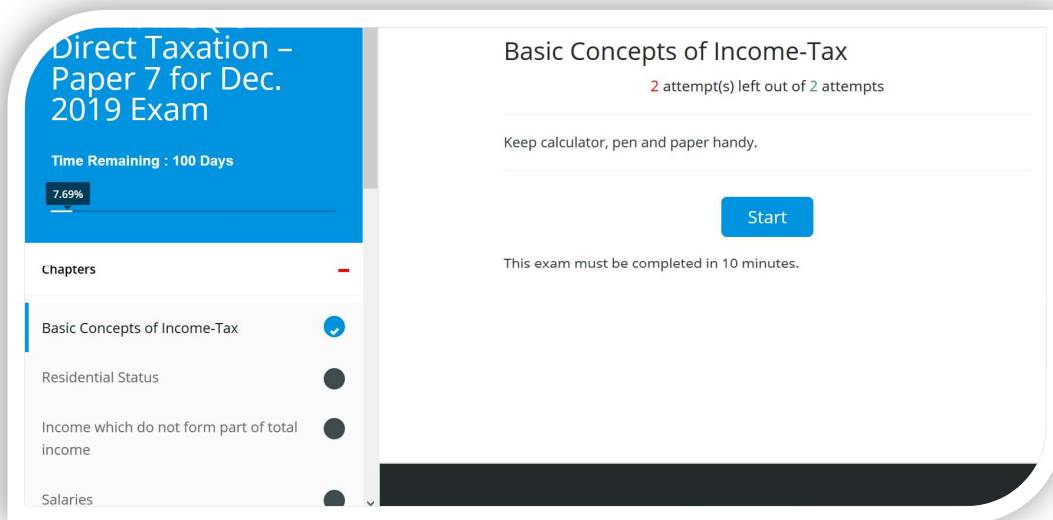


Figure 7

- i. Or, he can make it full screen by clicking top left arrow:

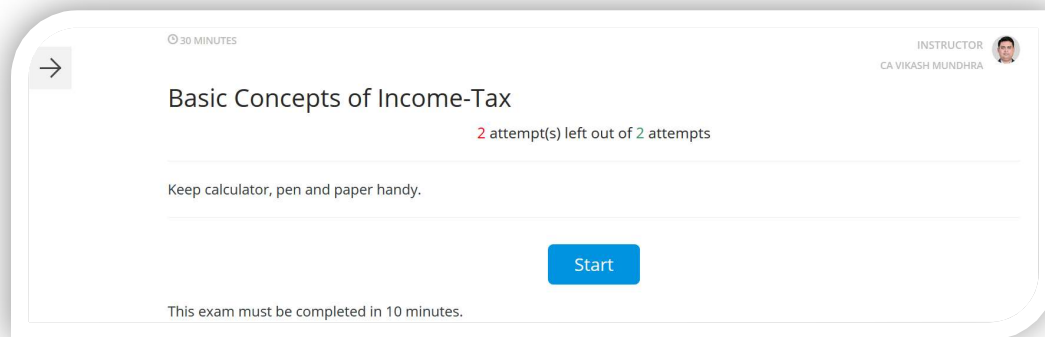


Figure 8

- j. On clicking “Start” Button his first assessment for the first chapter will start, if he has available attempts for that chapter:

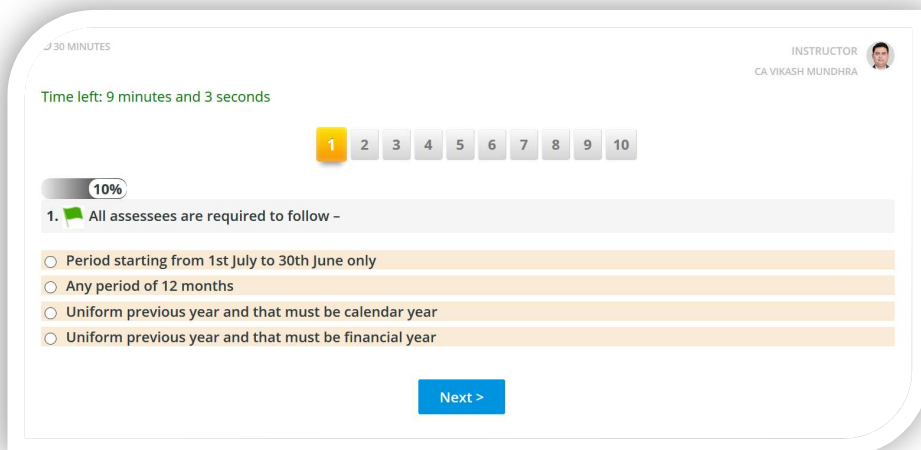


Figure 9

k. In the aforesaid screen, he can view:

- Time Left to complete this assessment
- Questions navigator
- Progress bar
- Question Content with flag option
- Four alternates from which he is required to choose as correct
- On selecting any radio button, he will be redirected to next question (however, if he is on the last question, then he will be asked to submit)
- He may directly jump to any question number by using questions navigator
- If he wishes to skip the question / to rethink on the answer, he may flag the question.

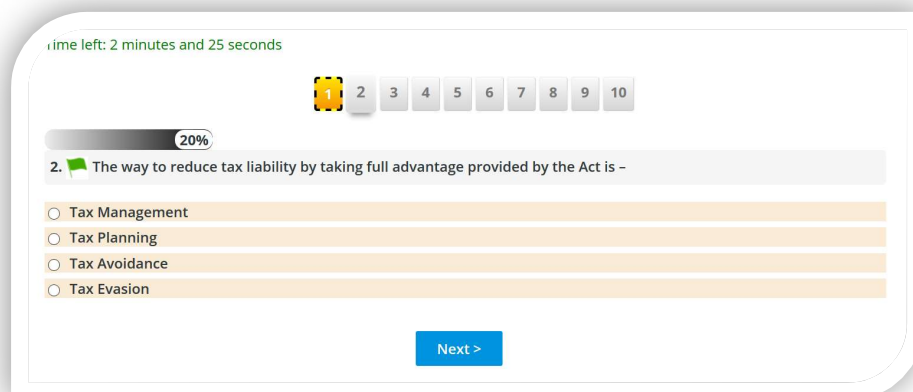
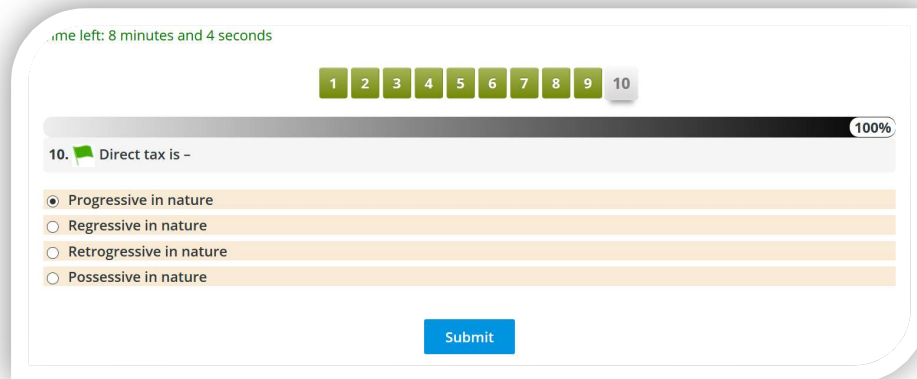


Figure 10 : After applying flag option to Question 1, number 1 have border

- Student can remove the flag, by clicking again on the same icon on the question. After answering last question, the system will ask to submit.



Time left: 8 minutes and 4 seconds

Progress bar: 100%

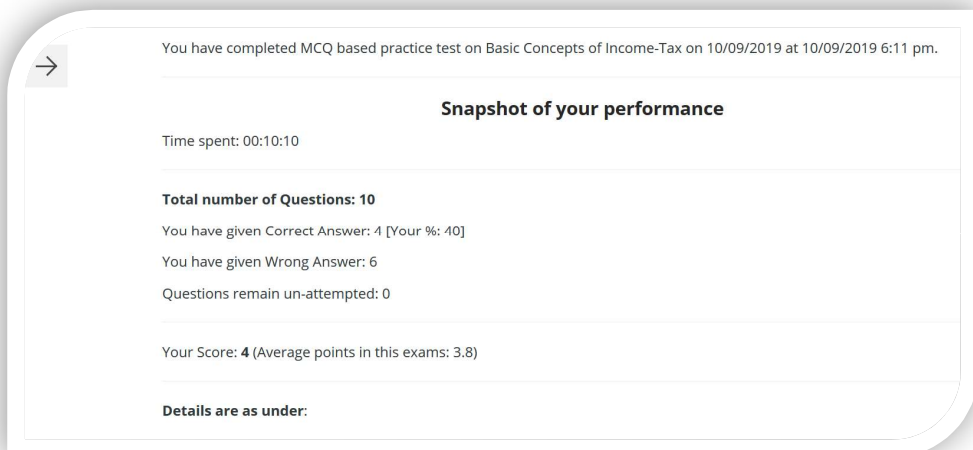
10. Direct tax is -

- ☒ Progressive in nature
- ☐ Regressive in nature
- ☐ Retrogressive in nature
- ☐ Possessive in nature

Submit

Figure 11

- The system will give message, if there is any question, still flagged to review. On the basis of student response, the assessment will be submitted. If the student fails to submit the assessment, within allotted time, it will be considered as submitted attempt. Further, if the student starts the test but close the browser or screen, the timer runs behind the scene and his attempt would be considered.



→ You have completed MCQ based practice test on Basic Concepts of Income-Tax on 10/09/2019 at 10/09/2019 6:11 pm.

**Snapshot of your performance**

Time spent: 00:10:10

**Total number of Questions: 10**

You have given Correct Answer: 4 [Your %: 40]

You have given Wrong Answer: 6

Questions remain un-attempted: 0

Your Score: 4 (Average points in this exams: 3.8)

Details are as under:

Figure 12

- Here, he can check the correct answer:

Details are as under:

1. For the purpose of levying tax on income other than agricultural income, Union List contained entry \_\_\_\_.

- 92C
- 92E
- 92D
- **82** ✓

1
2
3
4
5
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9
10

Figure 13

Details are as under:

2. What will be the amount of marginal relief available to an individual (52 years) whose total income is ₹ 50,10,000/-

- ₹ 1,31,550/-
- ₹ 1,30,500/-
- **₹ 1,24,200/-** ✗
- ₹ 1,24,550/- ✓

Explanation

1
2
3
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10

Figure 14

- On clicking Explanation (if available), he may analysis complete solution.

₹ 1,24,550/- ✓

Explanation

Particulars	Working	Amount
Tax liability before Rebate	₹ 2,50,000 × Nil	Nil
	₹ 2,50,000 × 5%	12,500
	₹ 5,00,000 × 20%	1,00,000
	Balance Income × 30%	12,03,000
<b>Total</b>		<b>13,15,500</b>
Less: Rebate u/s 87A	As income exceeds ₹ 3,50,000	Nil
Liability before surcharge [A]		13,15,500
Add: Surcharge	B = [ 10% of (A)]	1,31,550
<b>Marginal relief</b>	<b>B – 70% (₹ 50,10,000 – ₹ 50,00,000)</b>	<b>1,24,550</b>

Figure 15

l. On clicking, next unit he will be redirected to the next chapter.



Figure 16

m. Or, he can move out of the course, if he wish to complete rest of the chapters on some other days.

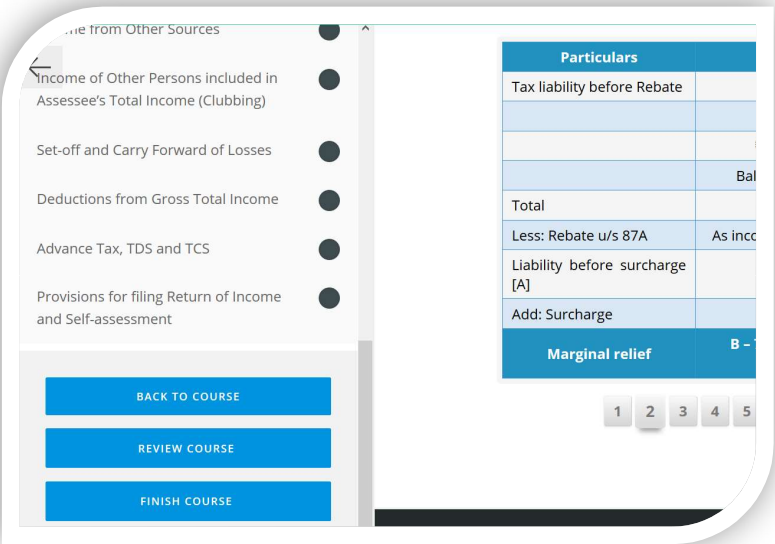


Figure 17



## Other Features

- a. On clicking top-left corner after login, you can view a menu:

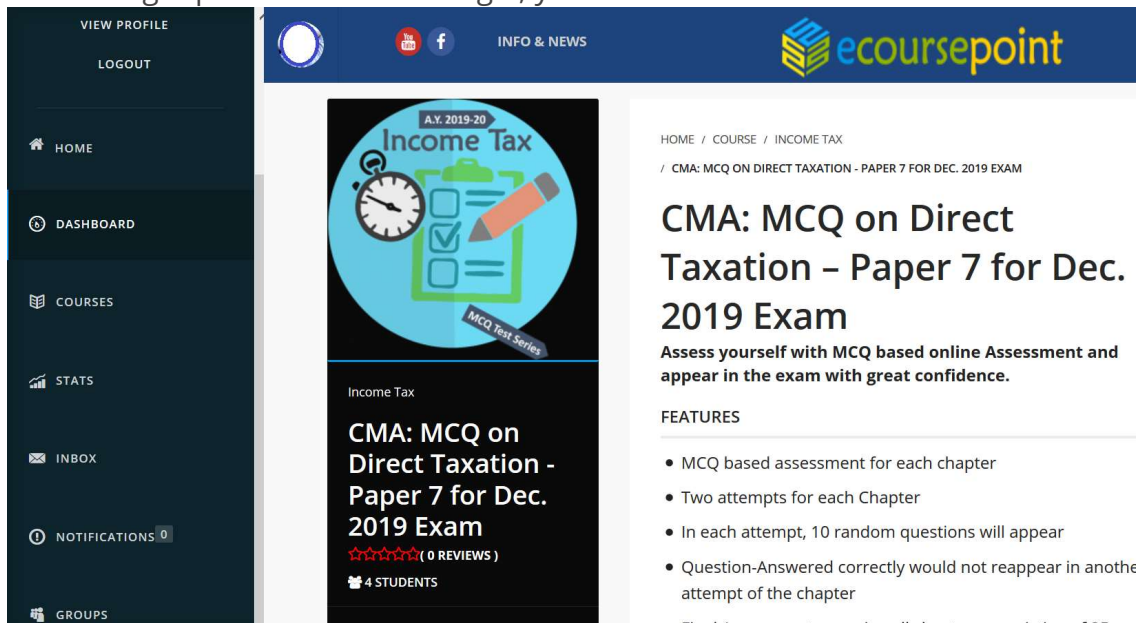


Figure 18

You are requested to update your profile by clicking Edi tab in “View Profile” page. You can change your password etc. by clicking “Settings” in the side menu.

- b. After successful enrollment into the course, you will get few new menu items:

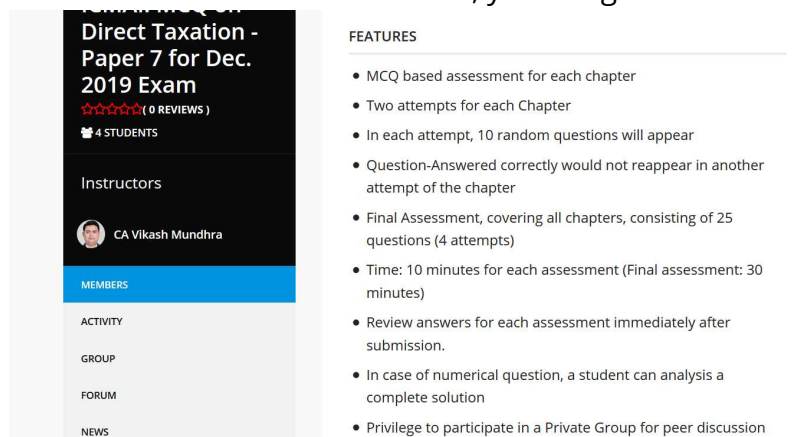


Figure 19

- c. Use the Forum for peer discussion by creating topic and replying to the topic already created by others.

The screenshot shows a forum page for 'Private: CMA: Direct Tax Paper 7'. At the top, there is a breadcrumb trail: 'ALL COURSES / FORUMS / PRIVATE: CMA: DIRECT TAX PAPER 7'. To the right of the breadcrumb are two buttons: 'UNSUBSCRIBE' and 'Back to course'. Below the breadcrumb, the forum title 'Private: Private: CMA: Direct Tax Paper 7' is displayed. Underneath the title, a message states 'This forum is empty.' To the right of this message is a search bar with a magnifying glass icon. Below the search bar, a yellow message box says 'Oh bother! No topics were found here!'. Below this, there is a section titled 'Create New Topic in "Private: CMA: Direct Tax Paper 7"'. This section contains a text input field for the 'Topic Title (Maximum Length: 80):'. Below the input field is a rich text editor toolbar with buttons for bold (B), italic (I), quote (”), bulleted list, numbered list, decrease indent, increase indent, undo, redo, link, and image. To the right of the toolbar are two tabs: 'Visual' and 'Text'.

Figure 20

**Enjoy! Build Your Confidence!**