

End Semester Examination, May 2022
B.COM. – Fourth Semester
COST ACCOUNTING (BCH-402/ BCH-402A)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 2

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

- Q.1 Indicate whether each of the following statements is **TRUE** or **FALSE**:
- a) Variable cost per unit varies with increase or decrease in the volume of output.
 - b) Fixed cost per unit remains fixed.
 - c) Aggregate of all indirect costs is known as overhead cost.
 - d) In ABC technique, A items are those which are used in largest quantities.
 - e) Reorder level is normally fixed between minimum and maximum levels.
 - f) Value of closing stock under FIFO & LIFO methods is same.
 - g) Salary paid to factory supervisor is indirect wages.
 - h) A job is a big contract and a contract is a small job.
 - i) Normal process loss does not increase the per unit cost of production.
 - j) Under non-integrated accounts, separate set of books are maintained for cost accounts and financial accounts.
- 2×10**

PART-A

- Q.2 What do you understand by costing? Explain the various elements of cost in detail. [CO-1][L-1] **20**
- Q.3 Show how the items given ahead relating to purchases and issues of a raw material will appear in the stores ledger using FIFO method of pricing the materials issues:
- | 2020 | | Units | Price per unit (₹) | |
|---------|-----------------|-------|--------------------|-----------------------|
| Jan. 1 | Opening balance | 300 | 20 | |
| Jan. 5 | Purchases | 200 | 22 | |
| Jan. 11 | Issue | 150 | ? | |
| Jan. 22 | Purchases | 200 | 23 | |
| Jan. 24 | Issue | 150 | ? | |
| Jan. 28 | Issue | 200 | ? | |
| Jan. 28 | Shortage | 5 | ? | [CO-3][L-3] 20 |
- Q.4 What is labour remuneration? Distinguish between time rate system and piece rate system of calculating labour remuneration. With the help of an example, explain how the Halsey premium incentive plan is a combination of both these methods of calculating labour remuneration. [CO-3][L-2] **20**

PART-B

- Q.5 The following information is given:
- a) The original cost of the machine used (purchased in June 2020) was ₹10,000. Its estimated life is 10 years, the estimated scrap value at the end of its life is ₹1,000 and the estimated working time per year (50 weeks of 44 hours) is 2,200 hours, of which machine maintenance, etc., is estimated to take up 200 hours.

End Semester Examination, May 2022

B.Com. (Hons.) / B.Com. (Hons.) Industry Integrated – Fourth / Sixth Semester
E-COMMERCE (BCH-404)

Time: 3 hrs.

Max Marks: **100**

No. of pages: **1**

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer in brief:

- a) Name any two companies following B2B e-commerce model.
- b) What are the types government interaction in e-governance?
- c) Which of the following is related to B2C e-commerce model?
 - i) OLX
 - ii) Snapdeal.
 - iii) Price line
 - iv) None of these.
- d) Which of the following is not related to security mechanism?
 - i) Encryption
 - ii) Decryption.
 - iii) C-cash
 - iv) Digital Signature.
- e) Which of the following is not a component of 4 c's of e-governance?
 - i) Collaborative computing
 - ii) Consolidating.
 - iii) Call center
 - iv) Content Management.
- f) Enlist various methods of Electronic fund Transfer in India.
- g) Enlist types of Firewall.
- h) Define digital wallet.
- i) Write full forms of:
 - i) ACID test
 - ii) NUUP
 - iii) UPI
 - iv) USSD
- j) Differentiate between e-commerce and e-services.

2x10

PART-A

Q.2 Discuss E-business models based on the relationship of transaction parties and transaction types with diagrammatic representation and examples. **20**

Q.3 What is Payment Gateway Mechanism? Discuss in detail popular payment gateways in India. **20**

Q.4 What is E-governance? Discuss its strategies, stages and aspects of E-governance with examples. **20**

PART-B

Q.5 What is e-money? Discuss the process of payment gateway mechanism with the help of diagrammatic representation. Also discuss various payment gateway modes. **20**

Q.6 a) What is cryptography? Discuss the concept and components of key management in detail. **12**
b) Discuss in detail the concept of password management. **8**

Q.7 Write short notes on:

- a) Online Retail Industry.
- b) Online Entertainment Industry.

End Semester Examination, May 2022
B. Com (Hons.) – Second Semester
COMPUTER APPLICATION IN BUSINESS (BCOM-DS-201/BCH-301)

Time: 3 hrs.

Max. Marks: **50**

No. of pages: **1**

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer in brief:

- a) 1 MB _____ KB and 1byte _____ bits. [CO-1][L-1]
- b) Name any four secondary storage devices. [CO-1][L-1]
- c) What is 1's complement of 10011? [CO-2][L-4]
- d) In hexadecimal number system B and F stands for _____ and _____. [CO-2][L-1]
- e) Type of signals is used in digital system are _____. [CO-2][L-1]
- f) Name any four types of printers. [CO-1][L-1]
- g) Define a 'network'. [CO-1][L-1]
- h) What is FTP? [CO-1][L-1]
- i) Define 'virus'. [CO-1][L-1]
- j) System software is a type of application software (Yes/No). [CO-1][L-1]

1x10

PART-A

- Q.2 a) What is a computer? Write down it's characteristics in detail. [CO-2] [L-1] **5**
- b) Explain evaluation of computers in detail. [CO-2] [L-1] **5**

Q.3 Solve the following:

- a) Add ()₂ 11001 and ()₂ 1100
- b) Subtract ()₂ 101 from ()₂ 1011
- c) Convert ()₁₆ 2AF6 to Binary equivalent.
- d) (5214)₁₀ = (_____)₂ . [CO-1] [L-5] **2½x4**

- Q.4 a) Explain types of printers in detail. [CO-1] [L-5] **5**
- b) "Memory is the main part of any computer system". Justify the statement. [CO-1] [L-5] **5**

PART-B

- Q.5 Define a computer network. Explain types of network technologies in detail with examples. [CO-4] [L-3] **10**

- Q.6 a) Explain use of computer applications on education and financial institutions. [CO-3] [L-2] **5**
- b) Explain desktop publishing. [CO-2][L-1] **5**

- Q.7 What do mean by application software? Explain in detail. [CO-4] [L-3] **10**

End Semester Examination, May 2022
B. Com. (Hons.) – Second Semester
MACRO ECONOMICS (BCH-204/BCH-204A/BCOM-DS-202)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer the following briefly:

- a) How macro economics is distinguished from micro economics?
- b) Why there is need for a separate theory of macroeconomics?
- c) What is meant by 'saving' and 'investment'?
- d) Define 'national income'.
- e) Define 'effective demand'.
- f) What is inflationary gap?
- g) What are three forms of consumption function?
- h) How is LM curve derived from money market equilibrium?
- i) Explain the concept of full employment.
- j) What is natural rate of unemployment?

2x10

PART-A

- Q.2 a) "Macroeconomics is useful because it enables us to study events that affect the economy as a whole without going into detail about specific products and sectors." Explain this statement in detail. [CO-1] [L-2] **10**
- b) Explain the concept of the consumption function with the help of numerical examples and diagrams. How is it related to multiplier? [CO-2] [L-3] **10**
- Q.3 a) Discuss the circular flow of income in a four sector economy. Explain the importance of leakages and injections in it. [CO-2] [L-2] **10**
- b) What is the difference between real GDP and nominal GDP and why does this distinction matter? Which measure would be appropriate for judging changes in standard of living? [CO-3] [L-5] **10**
- Q.4 Derive the aggregate demand curve and the aggregate supply curve for the economy. Show diagrammatically that the equilibrium of aggregate real output is determined by the intersection of these two curves. [CO-4] [L-5] **20**

PART-B

- Q.5 a) What are effects of inflation and how can inflation be controlled? [CO-4] [L-3] **10**
- b) What is meant by involuntary unemployment? Explain Keynes's theory of involuntary unemployment. [CO-2] [L-3] **10**
- Q.6 a) With AS-AD model explain economic fluctuations in the economy. [CO-2] [L-2] **10**
- b) What is meant by fiscal policy in the context of an underdeveloped economy? [CO-2] [L-2] **10**
- Q.7 a) By using the following functions, find Y and I at general equilibrium:

$$C = 15 - 0.5Y$$

$$I = 200 - 2000i$$

End Semester Examination, May 2022
B. Com (Hons.) – Second Semester
BUSINESS MATHEMATICS (BCOM-DS-203)

Time: 3 hrs.

Max. Marks: **100**

No. of pages: **2**

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer in brief:

- a) What are equal and equivalent matrices? Give examples.
- b) What are symmetric and skew symmetric matrix?
- c) Calculate simple interest for Rs 3600/- for 2 years @8% per annum calculated quarterly.
- d) Find present value of Rs 6000 due in 20 years @ 5% compounded annually.
- e) Differentiate $x \cdot \log x$ w.r.t x .
- f) Differentiate $e^{4x} \cdot \log x$ w.r.t x .
- g) Integrate $x^4 + x^2 + 4$ w.r.t x .
- h) Explain requirements of LPP.
- i) How to write objective function of LPP if cost is involved.
- j) If $A = \{1, 2, 4, 7, 8, 9\}$ and $B = \{2, 4, 6, 8, 9\}$ find $A \cap B$ and $A \cup B$. **2x10**

PART-A

Q.2 a) If $A = \begin{bmatrix} 1 & 2 & 3 \\ 3 & -2 & 1 \\ 4 & 2 & 1 \end{bmatrix}$ Show that $A^3 - 23A - 40I = 0$. [CO-2] [L-4] **10**

b) Solve the system of linear equations using matrix method:

$$x + y = 1$$

$$x + z = -6$$

$$x - y - 2z = 3$$

[CO-2] [L-4] **10**

- Q.3 a) Find the compound interest on Rs. 12000 at 8% per annum for 2.5 years, if the interest is compounded semi-annually. [CO-3] [L-4] **7**
- b) In return of a promise to pay Rs. 500 at the end of 10 years, a person agrees to pay Rs. 100 now, Rs. 200 at the end of 6 years and a final payment at the end of 12 years. If the rate of interest is 2% per annum effective, what should be the final payment? [CO-3] [L-4] **6**
- c) The difference between S.I and C.I. of a certain sum of money is Rs. 48 at 5% per annum for 3 years. Find the principal. [CO-3] [L-4] **7**

Q.4 a) If $y = \sqrt{x^2 + 1} - \sqrt{x^2 - 1}$, show that $\frac{dy}{dx} = \frac{2x}{\sqrt{x^4 - 1}}$. [CO-4] [L-5] **10**

b) Differentiate the following:

i) $\log(\log(\log(x)))$

ii) e^{x-1}/e^x

End Semester Examination, May 2022

B. Com. (Hons.) — Second Semester CORPORATE LAWS (BCOM-DS- 204)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer the following questions briefly:

- a) Enumerate the characteristics of the company.
- b) What is promotion?
- c) Differentiate company and partnership firm.
- d) Define the term foreign company as prescribed in section 2(42) of the companies act, 2013.
- e) What is shelf prospectus?
- f) Discuss the objectives behind conducting board meetings.
- g) Who is a qualified company secretary?
- h) What is compulsory winding up?
- i) Discuss the liabilities of a director.
- j) Differentiate between voting by show of hands and poll. [CO-1][L-2] **2×10**

PART-A

- Q.2 a) What is a company? Examine in detail the provisions relating to various kinds of companies. [CO-2][L-5] **10**
b) Examine in detail the provisions relating to doctrine of constructive notice and doctrine of indoor management. [CO-2][L-5] **10**
- Q.3 Examine the eligibility for registering himself as a member. Also discuss in detail the modes of acquiring and termination of membership. [CO-3][L-6] **20**
- Q.4 Explain in detail the requisitions of meetings. Examine the provisions relating to quorum, proxy, casting vote and poll. [CO-3][L-5] **20**

PART-B

- Q.5 Examine the provisions relating to the appointment, powers and duties of a managing director in a company. Also how a managing director is different from a whole time director in a company? [CO-3][L-5] **20**
- Q.6 a) Examine the circumstances under which a company may be compulsorily wound-up by the tribunal. [CO-4][L-5] **10**
b) Examine the provisions relating to appointment, powers and duties of liquidators. [CO-4][L-5] **10**
- Q.7 Examine the following in detail:
a) Postal ballot and e-ballot.
b) Independent director and small shareholders' director. [CO-4][L-5] **10×2**

End Semester Examination, May 2022
B. Com. (Hons.) — Fourth Semester
INCOME TAX LAW AND PRACTICES (B.COM-DS- 401)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 2

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer the following questions:

- a) Define "Assessee" and "Person".
- b) What is gross and net total income?
- c) Explain the computation of gratuity for government and non government employee.
- d) The daily allowance received by a Member of Parliament is:
 - i) Taxable.
 - ii) Exempt.
 - iii) Exempt to the extent spent by him.
 - iv) Included in total income for rate purposes.
- e) Define house property for tax purpose.
- f) Can annual value of a house property be negative? Explain.
- g) Explain capital assets in capital gains.
- h) What is tax planning?
- i) Explain the computation of house rent allowance.
- j) What are the deductions allowed under head salary?

[CO-1][L1,2] **2×10**

PART-A

- Q.2 a) Mr. Sid, a British national, joined XYZ Co. Ltd. as an engineer in India on 1st May, 2011. On 31st December, 2012, he went to Sri Lanka on deputation. On 1st April, 2017, he came back to India and left for Sri Lanka again on 31st May, 2017. He returned to India and joined his original post on 1st July, 2021. Determine his residential status for the assessment year 2022-23. [CO-1][L-3] **10**
- b) Discuss any 10 exempted incomes under section 10. [CO-1][L-2] **10**

- Q.3 Mr. Parkul has a house property having two separate residential units (unit A covering 40% of total area and unit B covering 60% of total area). Unit A is self-occupied by the assessee and unit B is let out to Srikant for a monthly rent of ₹3,000. With the following further information, compute his taxable income from house property:

Municipal Value	1,00,000	Municipal Tax	10%
Fair rent	1,20,000	Interest on loan	30,000
Standard rent	2,00,000		

[CO-2][L-3] **20**

- Q.4 What are the different categories of assessee according to residential status? How this status is determined? [CO-1][L2] **20**

PART-B

- Q.5 a) Mr. X purchased the property on September 1, 1989 for ₹42,00,000/-. Fair market value as on 1 April, 2001 is ₹40,50,000/-. He constructed a room on ground floor in

End Semester Examination, May 2022

B.COM. – Fourth Semester

COST ACCOUNTING (BCOM-DS-402)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 2

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

- Q.1 Indicate whether each of the following statements is **TRUE** or **FALSE**:
- a) Variable cost per unit varies with increase or decrease in the volume of output.
 - b) Fixed cost per unit remains fixed.
 - c) Aggregate of all indirect costs is known as overhead cost.
 - d) In ABC technique, A items are those which are used in largest quantities.
 - e) Reorder level is normally fixed between minimum and maximum levels.
 - f) Value of closing stock under FIFO & LIFO methods is same.
 - g) Salary paid to factory supervisor is indirect wages.
 - h) A job is a big contract and a contract is a small job.
 - i) Normal process loss does not increase the per unit cost of production.
 - j) Under non-integrated accounts, separate set of books are maintained for cost accounts and financial accounts.
- 2×10**

PART-A

- Q.2 What do you understand by costing? Explain the various elements of cost in detail. [CO-1][L-1] **20**
- Q.3 Show how the items given ahead relating to purchases and issues of a raw material will appear in the stores ledger using FIFO method of pricing the materials issues:
- | 2020 | | Units | Price per unit (₹) | |
|---------|-----------------|-------|--------------------|-----------------------|
| Jan. 1 | Opening balance | 300 | 20 | |
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| Jan. 11 | Issue | 150 | ? | |
| Jan. 22 | Purchases | 200 | 23 | |
| Jan. 24 | Issue | 150 | ? | |
| Jan. 28 | Issue | 200 | ? | |
| Jan. 28 | Shortage | 5 | ? | [CO-3][L-3] 20 |
- Q.4 What is labour remuneration? Distinguish between time rate system and piece rate system of calculating labour remuneration. With the help of an example, explain how the Halsey premium incentive plan is a combination of both these methods of calculating labour remuneration. [CO-3][L-2] **20**

PART-B

- Q.5 The following information is given:
- a) The original cost of the machine used (purchased in June 2020) was ₹10,000. Its estimated life is 10 years, the estimated scrap value at the end of its life is ₹1,000 and the estimated working time per year (50 weeks of 44 hours) is 2,200 hours, of which machine maintenance, etc., is estimated to take up 200 hours.

End Semester Examination, May 2022
B. Com. (Hons.) — Fourth Semester
BUSINESS RESEARCH METHOD (BCOM-DS-403)

Time: 3 hrs.

Max Marks: **100**

No. of pages: **1**

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer in brief:

- a) Enunciate the research application areas in various fields of management.
- b) What is hypothesis and types of formulated hypothesis?
- c) Illustrate the importance of comprehensive case method.
- d) What are the key elements of focus group discussion method?
- e) Classify external data sources.
- f) Explain with the help of example the meaning of stapel scaling.
- g) Differentiate between interval scale and ordinal scale.
- h) What is meant by opening question?
- i) Define "Sample frame".
- j) Differentiate between technical report and a business report.

[CO-2][L-2] **2×10**

PART-A

Q.2 Research is defined as a careful consideration of study regarding a particular concern or a problem using scientific methods. Examine the statement in detail and also explain the types of researches with example. [CO-1][L-5] **20**

Q.3 Examine the types of variables in detail. Also explain what is research proposal and its types and ingredients in detail. [CO-2][L-5] **20**

Q.4 Write short notes on:

- a) Research design and its types.
- b) Measurement scales and scaling techniques.

[CO-3][L-4] **20**

PART-B

Q.5 Explain the criteria for questionnaire designing and types of questions used. Also draft the questionnaire for "Impact of e-commerce on consumer buying behavior" along with objectives. [CO-3][L-6] **20**

Q.6 Examine the concept of sampling and its concepts in detail. Discuss the probability sampling design methods and non-probability sampling methods in detail with suitable examples. [CO-4][L-5] **20**

Q.7 Discuss in detail the research report structure in detail. Also examine the guidelines for report writing and various types of reports used. [CO-4][L-5] **20**

End Semester Examination, May 2022

B. Com. (Hons.) — Fourth Semester

E-COMMERCE (BCOM-DS-404)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer in brief:

- a) Explain the history of e-commerce in India.
- b) Enlist any four business to business model-based companies online.
- c) What is government to government model?
- d) Enlist and define the online commerce options available to suppliers.
- e) Draft company profile for any shopping portal.
- f) What is e-governance?
- g) Explain the process of e-cash with example.
- h) Illustrate the definition of firewall and its types.
- i) Why password is necessary?
- j) How mobile commerce is different from e-commerce?

[CO-1][L-2] **2×10**

PART-A

Q.2 Examine the concept and development of e-commerce along with its impact on society and retail market. Also evaluate the organization model based on transaction type with example. [CO-1][L-5] **20**

Q.3 Explain in detail the electronic payment system with the help of diagram. Also, discuss in detail the mode of online payments. [CO-2][L-5] **20**

Q.4 Analyze the e-governance initiatives and strategies adopted by Indian Government in detail. Also discuss the strategic methods used for developing e-commerce. [CO-2][L-4] **20**

PART-B

Q.5 Describe in detail the e-payment mechanism. Examine the payment through card method system and also describe the threats and protection required. [CO-3][L-5] **20**

Q.6 a) Analyze in detail the cryptography and key management system. [CO-4][L-4] **10**
b) Compare and differentiate between digital certificate process and digital signature process. [CO-4][L-6] **10**

Q.7 Explain the following in detail:
a) Online goods and services.
b) Customer services.

[CO-4][L-5] **10×2**

End Semester Examination, May 2022
B. Com. (Hons.) — Fourth Semester
ORGANIZATIONAL BEHAVIOUR (BCOM-DS-406)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Explain the following terms briefly:

- a) Competition.
- b) Team spirit.
- c) Hierarchy.
- d) Culture.
- e) Openness.
- f) Eustress.
- g) Motivation.
- h) Communication.
- i) Conflict.
- j) Centralization.

[CO-2][L-5] **2×10**

PART-A

Q.2 How does personality effect the development of an individual? Explain the big five model of personality with examples. [CO-3][L-4] **20**

Q.3 Explain Maslow's Need hierarchy theory and compare it with Hertzberg's theory. Also, explain the criticism for both theories. [CO-4][L-5] **20**

Q.4 Explain the different types of conflicts which exist in organizations with examples and suggest ways to deal with them. [CO-4][L-5] **20**

PART-B

Q.5 Explain the different types of leaders existing in organizations. Which type of leader would you like to work under and why? [CO-2][L-4] **20**

Q.6 Write short notes on:

- a) Types of teams.
- b) Lewin's change model.
- c) Quality circle.
- d) Types of stress.

[CO-2][L-4] **5×4**

Q.7 a) Explain the elements of organizational structure. [CO-3][L-6] **10**
b) Discuss the different types of power existing in today's organizations. [CO-3][L-6] **10**

End Semester Examination, May 2022
B.COM. – Sixth Semester
FINANCIAL MANAGEMENT (BCOM-DS-601)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 2

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Fill in the blanks:

- a) The amount of capital needed for the day-to-day operations of a business is known as _____.
- b) The key decisions of financial management are investing decisions, financial decisions and _____ decisions.
- c) According to the _____ maximization approach, maximizing the value of shares is the true objective of a firm.
- d) The process of conversion of future value of a given sum of money into the present value is known as _____ technique.
- e) Time gap between the time a cheque is written and the time when it is presented to the bank for payment is known as _____.
- f) The cost incurred in acquisition of inventory is known as _____ cost.
- g) Under ABC Analysis, _____ category items are of high value.
- h) Difference between the total of present values of future cash inflows and initial investment of a project is known as _____.
- i) A firm's ability to use fixed cost as a means to increase the returns to its owners is known as _____.
- j) As per the _____ approach, dividend decision does not affect the wealth of the shareholders of the firm.

2×10

PART-A

Q.2 What do you mean by financial management? Explain the concept of profit maximization and wealth maximization. In what respect is the objective of wealth maximization superior to the profit maximization objective? [CO-1][L-1] **20**

Q.3 A choice is to be made between two proposals which requires an equal investment of ₹50,000 each and are expected to generate net cash flows as under:

Year	Project A	Project B
1	25,000	10,000
2	15,000	12,000
3	10,000	18,000
4	NIL	25,000
5	12,000	4,000
6	6,000	4,000

The cost of capital of the company is 10%. Which project should be chosen under:

- a) Pay Back Period
- b) NPV Method

Discounting factors at 10% p.a. are:

Year	1	2	3	4	5	6
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End Semester Examination, May 2022
B. Com. (Hons.) — Sixth Semester
INTERNATIONAL TRADE AND FINANCE (BCOM-DS-602)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer the following questions:

- a) What are the various means by which countries are trying to strengthen their own domestic economies? [CO-1][L-1]
- b) Enlist significance of terms of trade. [CO-3][L-1]
- c) Why was EXIM bank established? [CO-4][L-2]
- d) Differentiate between balance of trade and balance of payments. [CO-3][L-2]
- e) What is CONCOR? [CO-3][L-1]
- f) State two functions of a trading house. [CO-1][L-1]
- g) Differentiate between FERA and FEMA. [CO-3][L-2]
- h) What is nested correspondent bank? [CO-4][L-1]
- i) List two major modes of payment in international trade. [CO-2][L-1]
- j) What is a Nostro account? [CO-1][L-1]

2×10

PART-A

- Q.2 "Regional economic integration has enabled countries to focus on issues that are relevant to their stage of development as well as encourage trade between neighbors". Analyze the statement. [CO-3][L-4] **20**
- Q.3 a) Examine the World Bank Group Operating Model. [CO-4][L-3] **10**
b) Explain objectives and functions of International Monetary Fund. [CO-4][L-2] **10**
- Q.4 Examine the logistics activities management with the help of a flow chart with examples in detail. [CO-1][L-3] **20**

PART-B

- Q.5 Explain the genesis of the WTO. Identify the distinguishing features of WTO and GATT. [CO-3][L-2] **20**
- Q.6 "Categorization of trade finance under pre-shipment and post-shipment is important for international trade". Evaluate the statement. [CO-4][L-5] **20**
- Q.7 Diagrammatically explain the payments settled via correspondent banking. [CO-4][L-2] **20**

End Semester Examination, May 2022
B. Com. (Hons.) — Sixth Semester
HUMAN RESOURCE MANAGEMENT (BCOM-DS-603)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer in brief:

- a) What is job specification?
- b) Differentiate between 'workforce analysis' and 'workload analysis'.
- c) List the sources of recruitment.
- d) What is training process outsourcing?
- e) Differentiate between 'transfer' and 'promotion'.
- f) What is Halsey plan of incentives?
- g) List the list provisions regarding health.
- h) List the statutory provisions under Factories Act, 1948.
- i) Define 'VRS'.
- j) Define 'human resource planning'.

2×10

PART-A

- Q.2 a) What do you understand by the term: human resource management? Describe the nature and importance of HRM in detail. [CO-1][L-3] **10**
b) Critically examine the evolution of HRM in India. [CO-1][L-4] **10**
- Q.3 a) "Job analysis is a formal and scientific study undertaken to identify the job contents and the qualities that are required in jobholder". Elucidate this statement. [CO-2][L-4] **12**
b) Explain 'personality test' and 'aptitude test' methods of selection. [CO-2][L-4] **8**
- Q.4 What do you mean by training? Explain the various methods of training in detail. [CO-3][L-3] **20**

PART-B

- Q.5 Discuss any three traditional methods and three modern methods of performance appraisal. [CO-3][L-3] **20**
- Q.6 a) Explain the various techniques of job evaluation with examples. [CO-3][L-4] **12**
b) What do you mean by fringe benefits? Describe the various types of fringe benefits offered to employees in India. [CO-3][L-4] **8**
- Q.7 Write short notes on:
a) Downsizing.
b) Workforce diversity. [CO-3][L-3] **10×2**

End Semester Examination, May 2022
B. Com. (Hons.) — Sixth Semester
CONSUMER AFFAIRS AND CUSTOMER CARE (BCOM-DS-604)

Time: 3 hrs.

Max Marks: **100**

No. of pages: **1**

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer in brief:

- a) Explain the term: buyer, user as defined in consumer definition.
- b) Define MRP under Legal Metrology Act.
- c) Mention the objectives of consumer Protection Act, 1986.
- d) List the various consumer rights.
- e) What is composition of District Consumer Forum?
- f) What is comparative testing method of a product testing?
- g) Define "Cartels".
- h) What is relevant geographic market?
- i) Write any two differences between MRTP Act and Competition Act 2020.
- j) What is rural market?

2×10

PART-A

- Q.2 a) How is the term "consumer" defined under the Consumer Protection Act, 1986? Also mention the activities included in defining the term consumer. [CO-1][L-4] **10**
b) What are misleading advertisements? State the major laws regulating advertising in India. [CO-2][L-2] **10**
- Q.3 Explain the organizational set up comprising of advisory and adjudicatory bodies under the Consumer Protection Act, 1986. [CO-4][L-3] **20**
- Q.4 Who can file a complaint? What is the limitation period and procedure for filing a complaint? Explain the various reliefs available to the consumer under the Consumer Protection Act, 1986. [CO-4][L-3] **20**

PART-B

- Q.5 Explain the Banking Ombudsman in detail. [CO-4][L-3] **20**
- Q.6 Explain the following terms according to the Competition Act 2002:
a) Abuse of dominance.
b) Anti-competitive agreements. [CO-4][L-3] **10×2**
- Q.7 Write a note on the following cases:
a) Banking services.
b) Housing and real estate. [CO-4][L-3] **10×2**

End Semester Examination, May 2022
B. Com. (Hons.) — Sixth Semester
INTERNATIONAL BUSINESS ENVIRONMENT (BCOM-DS-608)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

- Q.1 Answer in brief:
- a) Why companies globalize?
 - b) Give at least four differences between international business and domestic business.
 - c) Explain globalization of markets.
 - d) Write a short note on 'dimensions of culture'.
 - e) What is culture?
 - f) What is free trade?
 - g) Write a note on 'foreign portfolio investment'.
 - h) Explain briefly euro credits.
 - i) Write a note on 'criteria for successful alliances'.
 - j) What are special economic zones?
- 2×10**

PART-A

- Q.2 Discuss various ways of entering into international markets and their respective merits and demerits. Also, explain as to how these alternative entry modes are related to a firm's level of involvement with international markets. [CO-4][L-3] **20**
- Q.3 How far and in what way theory of competitive cost advantage is an improvement over the absolute cost advantage theory. [CO-3][L-3] **20**
- Q.4 What is regional economic integration? Explain the various levels of economic integration. [CO-2][L-2] **20**

PART-B

- Q.5 What is meant by international financial system? Explain the essentials of a sound international financial system. [CO-2][L-3] **20**
- Q.6 Write short notes on:
- a) Foreign portfolio investment.
 - b) Horizontal and Vertical FDI.
 - c) FDI from developing countries.
 - d) Determinants of FDI.
- [CO-3][L-2] 5×4**
- Q.7 Distinguish between:
- a) Equity and Non-equity alliance.
 - b) Coalition and Co-specialization.
- [CO-4][L-5] 10×2**

End Semester Examination, May 2022
OPEN ELECTIVE- COMMON FOR ALL BRANCHES
BASIC ACCOUNTING FOR BUSINESS (COM-OE-001)

Time: 3 hrs.

Max Marks: **100**

No. of pages: **2**

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Choose the correct answer:

- a) A concept that a business enterprise is different from the businessman is known as:
 - i) Going concern
 - ii) Separate entity
 - iii) Monetary unit
 - iv) None of the above
- b) Which of the following is not a business transaction?
 - i) Bought furniture of Rs.10,000 for business
 - ii) Paid for salaries of employees Rs.5,000
 - iii) Paid son's fees from her personal bank account Rs.20,000
 - iv) Paid son's fees from the business Rs.2,000
- c) The _____ concept requires that the same accounting method should be used from one accounting period to the next.
 - i) Consistency
 - ii) Money Measurement
- d) Double entry accounting requires that:
 - i) All transactions that create debits to asset accounts must create credits to liability or capital accounts
 - ii) A transaction that requires a debit to a liability account require a credit to an asset account
 - iii) Every transaction must be recorded with equal debits equal total credits.
- e) The journal folio column of ledger is used to:
 - i) Record the date on which entry is made in a ledger account.
 - ii) Record the number of ledger account to which information is posted.
 - iii) Record the number of amounts posted to the ledger account.
 - iv) Record the page number of the journal
- f) An account has _____ sides?
 - i) Two
 - ii) Three
 - iii) One
 - iv) None of These
- g) Which of the following is the accounting equation which will always hold true?
 - i) Liabilities = Assets + Capital
 - ii) Assets = Liabilities – Capital
 - iii) Capital = Assets – Liabilities
 - iv) Capital = Assets + Liabilities
- h) Classifying the transactions in the Ledger is called:
 - i) Casting
 - ii) Posting
 - iii) Journalising
 - iv) Recording
- i) Double column cash book records:
 - i) All transactions
 - ii) Cash and bank transactions
 - iii) Only cash transactions
 - iv) Only credit transactions
- j) Balance Sheet is:

End Semester Examination, May 2022
OPEN ELECTIVE – COMMON FOR ALL BRANCHES
ECONOMICS FOR DECISION MAKING (COM-OE-002)

Time: 3 hrs.

Max Marks: **100**

No. of pages: **1**

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer the following questions briefly:

- | | |
|---|-------------|
| a) Differentiate between microeconomics and macroeconomics. | [CO-1][L-2] |
| b) State the scope of macroeconomics. | [CO-1][L-1] |
| c) What is unitary elasticity of supply? | [CO-2][L-1] |
| d) State the relationship between average revenue and marginal revenue. | [CO-3][L-2] |
| e) Define "Consumer surplus". | [CO-3][L-1] |
| f) Enlist two importance of consumer equilibrium. | [CO-1][L-1] |
| g) Can isoquant curve cut each other? Give reason. | [CO-3][L-3] |
| h) What is marginal product? | [CO-3][L-1] |
| i) State two reasons for diseconomies of scale. | [CO-3][L-1] |
| j) Enlist two main features of market. | [CO-4][L-1] |

2×10

PART-A

Q.2 Show the dependence of microeconomic analysis upon macroeconomic analysis.

[CO-1][L-4] **20**

Q.3 "The amount demanded increases with a fall in price and diminishes with a rise in the price". Analyze the statement.

[CO-2][L-4] **20**

Q.4 Differentiate between cardinal and ordinal utility. Which utility has a more practical approach? Give reasons.

[CO-3][L-2,3,4] **20**

PART-B

Q.5 Explain the law of variable proportion. How is it important for business firm?

[CO-5][L-2] **20**

Q.6 Discuss various concepts of cost curves with the help of schedule and diagram.

[CO-4][L-2,4] **20**

Q.7 Discuss "Price and Output of a monopoly". Can it earn super-normal profits in the long run? Examine

[CO-4][L-2,3] **20**

End Semester Examination, May 2022
OPEN ELECTIVE – COMMON FOR ALL BRANCHES
ECONOMICS FOR DECISION MAKING (COM-OE-002)

Time: 3 hrs.

Max Marks: **100**

No. of pages: **1**

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer the following questions:

- | | |
|---|-------------|
| a) Differentiate between microeconomics and macroeconomics. | [CO-1][L-2] |
| b) State the scope of macroeconomics. | [CO-1][L-1] |
| c) What is unitary elasticity of supply? | [CO-2][L-1] |
| d) State the relationship between average revenue and marginal revenue. | [CO-3][L-2] |
| e) Define "Consumer surplus". | [CO-3][L-1] |
| f) Enlist two importance of consumer equilibrium. | [CO-1][L-1] |
| g) Can isoquant curve cut each other? Give reason. | [CO-3][L-3] |
| h) What is marginal product? | [CO-3][L-1] |
| i) State two reasons for diseconomies of scale. | [CO-3][L-1] |
| j) Enlist two main features of market. | [CO-4][L-1] |

2×10

PART-A

Q.2 Show the dependence of microeconomic analysis upon macroeconomic analysis.

[CO-1][L-4] **20**

Q.3 "The amount demanded increases with a fall in price and diminishes with a rise in the price". Analyze the statement.

[CO-2][L-4] **20**

Q.4 Differentiate between cardinal and ordinal utility. Which utility has a more practical approach? Give reasons.

[CO-3][L-2,3,4] **20**

PART-B

Q.5 Explain the law of variable proportion. How is it important for business firm?

[CO-5][L-2] **20**

Q.6 Discuss various concepts of cost curves with the help of schedule and diagram.

[CO-4][L-2,4] **20**

Q.7 Discuss "Price and Output of a monopoly". Can it earn super-normal profits in the long run? Examine

[CO-4][L-2,3] **20**

End Semester Examination, May 2022
M. Com. — Second Semester
COST AND MANAGEMENT ACCOUNTING (MCOM-DS-201)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 2

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 **State whether the following statements are TRUE or FALSE:**

- a) Purpose of management accounting is to help for make decision.
- b) Process costing is a tool of management accounting.
- c) The cost variances is the difference between standard cost and marginal cost.
- d) Power failure is the a reason for an idle time variances.
- e) Contribution margin in marginal costing is known as marginal income.

Fill in the blanks:

- f) Management accounting and cost accounting are _____ in nature. [Contradictory/complementary]
- g) Standard costing is a yard stick for _____. [Measuring efficiency/controlling prices]
- h) The term contribution refers to the excess of selling price over _____ cost per unit. [Variable/Fixed]
- i) Per unit fixed cost always _____. [Increasing/Decline]
- j) The company wants to maintain P/V ratio at 25%, if variable cost of the product is Rs.300/-, _____ will be the selling price. [Rs.200/Rs.400/Rs.100] **2×10**

PART-A

Q.2 Define 'management accounting'. Discuss the nature and scope of cost and management accounting. In what essential aspects does cost accounting differ from management accounting? [CO-1,2][L-1,2] **20**

Q.3 a) The expenses budget for production of 10,000 units in a factory are furnished below:

	Per units. (Rs.)
Material	70
Labour	25
Variable Overheads	20
Fixed Overheads	10
Variable expenses	05
Selling expenses (10% fixed)	13
Distribution expenses (20% fixed)	07
Administrative expenses	05

Prepare a budget for the production of i) 6,000 units and ii) 8,000 units. Assume that administrative expenses are rigid for all level of production. [CO-2,3][L-4] **10**

b) Write a brief note on 'advantages of interfirm comparison'. [CO-1][L-2] **10**

Q.4 From the following details of a brass foundry, calculate all material variances:

	Standard Mix.		Actual Mix.	
	Qty	Rate (Rs.)	Qty	Rate (Rs.)
Copper	60 Kg	Rs. 5 per kg	80 Kg.	Rs. 4.50 per kg.
Zinc.	40 Kg.	Rs. 10 per kg.	70 Kg.	Rs.8.00 per kg.
	100		150	

End Semester Examination, May 2022
M. Com. — Second Semester
HUMAN RESOURCE MANAGEMENT (MCOM-DS-202)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

- Q.1 Answer in brief:
- a) Write any two the objectives of human resource management. **2**
 - b) Explain any two techniques of employee demand forecasting. **4**
 - c) Differentiate between job enlargement and job enrichment. **4**
 - d) Differentiate between recruitment and selection. **2**
 - e) List the methods of training. **2**
 - f) Define "Fringe Benefits". **2**
 - g) What is HR audit? **2**
 - h) List the job evaluation methods. **2**
- [CO-1,2,3,4][L-1]

PART-A

- Q.2 "HRM policies and principles contribute to the effectiveness, continuity and stability of the organisation". Give your viewpoint. [CO-1][L-3] **20**
- Q.3 "Job description and job specification are the two by products of job analysis". Elucidate the statement. [CO-1,2][L-2] **20**
- Q.4 A psychological test is an objective and standardized measure of a sample of behaviour from which inferences are drawn as to future behaviour or performance. In view of explain the characteristics of and methods of psychological test. [CO-1,2][L-2] **20**

PART-B

- Q.5 What is performance appraisal? Explain in brief the traditional methods of performance appraisal. [CO-1,2][L-1] **20**
- Q.6 a) Explain the wage payment system in India. [CO-2][L-1] **10**
b) Describe the different methods of incentives. [CO-2][L-1] **10**
- Q.7 Write short notes on:
a) Human resource information system.
b) Handling employee's grievances. [CO-4][L-1] **10×2**

End Semester Examination, May 2022
M. Com. — Second Semester
FINANCIAL MANAGEMENT AND POLICY (MCOM-DS-203)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 2

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer in brief:

- a) The primary goal of the financial management is _____. (to maximize wealth/to maximize profit)
- b) A risk free security has _____ variances. (2/0/1)
- c) $K_e = \text{DPS}/\text{MP} \times 100$ is used for calculating _____. (Reserves/Cost of equity)
- d) Which of the following is capital employed?
 - i) Cost + Bank ii) Assets + Cash iii) Share holder fund + Long funds
- e) The formula used to calculate current ratio is _____. (C.A./C.L., CL/CA)
- f) Live stock is an example of fixed assets. (True/False)
- g) Current assets are also referred to as working capital. (True/False)
- h) Commercial paper is the short term source of finance. (True/False)
- i) In finance, "working capital" means fixed assets. (True/False)
- j) Reserve and surplus are the internal sources of finance. (True/False)

2×10

[CO-1,4][L-1,2]

PART-A

Q.2 Explain the concept of profit maximization and wealth maximization. In what respect, the objective of wealth maximization is superior than the profit maximization objective? Also define the role of a Finance Manager in a modern organization. [CO-1,4][L-1,2] **20**

Q.3 A choice is to be made between two proposals which requires an equal investment of Rs. 50,000/- each and are expected to generate net cash flows as under.

Year	1	2	3	4	5	6
Project A	25,000	15,000	10,000	NIL	12,000	6000
Project B	10,000	12,000	18,000	25,000	4000	4,000

The cost of capital of the company is 10%. Which project should be chosen under:

- a) Pay back period method.
- b) NPV method.

Discounting factors at 10% are 0.909, 0.826, 0.751, 0.683, 0.621, 0.564 for 1 to 6 years. [CO-2,3][L-3,4] **20**

Q.4 Explain the concept of cost of capital and its significance in financial decision making. How is the weighted average cost of capital calculated? Explain with the help of an example. [CO-2,3][L-2,3] **20**

PART-B

Q.5 Write a detailed note on the importance of capital structure for a manufacturing firm and determinants of optimum capital structure. [CO-1,4][L-1,2] **20**

End Semester Examination, May 2022

M. Com. — Second Semester

MACRO ECONOMICS (MCOM-DS-204)

Time: 3 hrs.

Max Marks: **100**

No. of pages: **1**

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Fill in the blanks:

- a) Macro economics deal with the function of the economy as a _____.
- b) Marginal Propensity to consume = _____.
- c) Components of effective demand are _____ and _____.
- d) Flow of national income can be divided in _____ parts.
- e) Gross Domestic Product at market price GDP mp = _____ + _____.
- f) Consumption is the function of _____.
- g) Aggregate Supply curve becomes parallel to _____ in the long run.
- h) Demand for labor = _____.
- i) Fiscal deficit in a government budget refers to _____.
- j) The measurement of balance of payments deficit is based on _____. **2×10**

PART-A

Q.2 Explain the origin and growth of macro economics, highlighting the conditions and the factors that led to the emergence of new macro economic theory. [CO-2][L-2] **20**

Q.3 How does the addition of the government sector to the two sector model change the structure model of the circular flows? [CO-4][L-4] **20**

Q.4 Elaborate the Keynesian model of income determination. [CO-3][L-2] **20**

PART-B

Q.5 What are the objectives of monetary policy, especially of Reserve Bank of India? Is there a tradeoff between the objectives of controlling inflation and promoting economic growth? [CO-3][L-2] **20**

Q.6 Distinguish between current account and capital account of the balance of payments. Mention the various items on the both these accounts of the balance of payment. [CO-4][L-3] **20**

Q.7 Write short notes on **any two** of the following:

- a) International transmission of global economic disturbance.
- b) Globalization and economic growth.
- c) Interdependence in the global economy.

[CO-4][L-5] **20**

End Semester Examination, May 2022

M. Com. — Second Semester

E-COMMERCE (MCOM-DS-205)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer the following questions briefly:

- a) How e-commerce has emerged as a gigantic industry?
- b) What is business to consumer model of e-commerce? Explain with the help of example.
- c) Elaborate the role of e-commerce in decision making.
- d) Explain any e-governance initiative taken by Indian government.
- e) What is secure transaction? Illustrate with suitable example. [CO-1][L-2] **4×5**

PART-A

Q.2 Examine the development of e-commerce in India and how it has affected the Indian retail market and social culture of the country? Illustrate with examples. [CO-1][L-6] **20**

Q.3 Elaborate the digital payment system in India. Discuss the online mode of payments popular in Indian market with explanation. [CO-2][L-6] **20**

Q.4 Discuss the role and strategic methods of e-strategy in e-commerce. Examine the 4 C's of e-commerce (convergence, collaborative computing, content management and call center) [CO-2][L-6] **20**

PART-B

Q.5 Analyze the concept of EDI in detail. Also evaluate the EDI Model with diagrammatic representation and its explanation. [CO-3][L-5] **20**

Q.6 a) Examine the key management and password system in detail. [CO-4][L-5] **10**
b) Explain the digital signature procedure in detail. [CO-4][L-5] **10**

Q.7 Write detailed notes on the following:

- a) Retail and mobile services.
- b) Intranet and its applications. [CO-4][L-5] **10×2**

End Semester Examination, May 2022
M. Com. — Second Semester
ADVERTISING AND SALES MANAGEMENT (MCOM-DS-208)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer the following questions briefly:

- a) Define "Sales Territory".
- b) Define "Media Scheduling".
- c) What is CPM?
- d) Differentiate between pull and push strategy.
- e) List the factors considered while considering advertising budget.

4×5

PART-A

- Q.2 a) "Advertising has helped the Indian economy to large extent in growing at a faster rate". Give your perspective about the statement. [CO-2][L-3] **10**
b) Discuss the top down and build up approaches for determining the advertising budget. Which approach would you recommend for a medium-sized retailer? [CO-2][L-1] **10**
- Q.3 a) "Media planning involves tradeoff between reach and frequency". Discuss this statement and mention suitable examples when one or the other should get more emphasis. [CO-2][L-4] **8**
b) Discuss the following and determine in what situation of advertising these execution styles can be used:
i) Demonstration.
ii) Slice of life.
iii) Testimonial. [CO-3][L-2] **12**
- Q.4 a) Discuss two methods, each for advertising pre-testing and post-testing. [CO-1][L-2] **10**
b) What are the different agency compensation methods? If you were an advertising executive in company, which compensation method would you choose? [CO-1][L-2] **10**

PART-B

- Q.5 a) Discuss the personal selling process. How would the sales process differ if the product being sold?
i) Household insurance.
ii) Surgical equipment. [CO-3][L-4] **14**
b) Explain any two methods of sales quota. [CO-4] [L-4] **6**
- Q.6 Illustrate the need for sales organisation. Also explain various types of sales organisation structures. [CO-4][L-4] **20**
- Q.7 "Success of sales activity is largely dependent upon good salesmen but they are not born as good salesman". Discuss in the context of sales training. [CO-4][L-2] **20**

End Semester Examination, May 2022
M. Com. — Fourth Semester
**CORPORATE GOVERNANCE ETHICS AND SOCIAL RESPONSIBILITY OF
BUSINESS (MCOM-DS-402)**

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer the following questions:

- a) List the principles of corporate governance laid down by OECD. [CO-1][L-2]
- b) What is the difference between executive director and non-executive director? [CO-3][L-4]
- c) Discuss about business value and ethics. [CO-1,2][L-2]
- d) Differentiate between morality and ethics with the help of example. [CO-3][L-4]
- e) Briefly discuss the agency theory of corporate governance. [CO-1][L-2]
- f) Explain the importance of the human aspect in an organization. [CO-1][L-2]
- g) Define a corporation and its unique qualities. [CO-3][L-4]
- h) Analyse the role of government in promoting CSR. [CO-1,2][L-2]
- i) Do history and culture have any relevance in CSR? Justify your answer. [CO-3][L-4]
- j) What is the relationship between CSR and sustainability? [CO-1][L-2] **2×10**

PART-A

- Q.2 a) Define corporate governance and what are its objectives? [CO-2][L-2] **10**
b) Discuss the corporate governance initiative taken by Indian government. [CO-3][L-5] **10**
- Q.3 a) What is the concept of corporate ethics and discuss its key components? [CO-2][L-2] **10**
b) How can a company develop a comprehensive ethics programme? [CO-3][L-4] **10**
- Q.4 a) Differentiate between management and governance? [CO-2][L-4] **10**
b) Discuss in brief the roles of the board of directors. [CO-1][L-2] **10**

PART-B

- Q.5 According to you which theory of corporate governance best suits to the modern corporations and why? [CO-3][L-5] **20**
- Q.6 "Today media is a big business". Do you think that in such a scenario media can justify its role as a promoter of CSR? Justify your answer. [CO-3][L-4] **20**
- Q.7 Explain why modern organizations are emphasizing CSR responding. Discuss any one case to support your answer. [CO-1][L-2] **20**

End Semester Examination, May 2022
M. Com. — Second Semester
PERSONNEL MANAGEMENT AND INDUSTRIAL RELATION
(MCOM-DS-403)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Answer in brief:

- a) Describe the scope of personnel management in business.
- b) How is internal mobility helpful for employees to grow their career?
- c) Represent the wage structure in industries of India.
- d) How industrial relations are responsible for congenial environment in company?
- e) What are the technological changes on the industrial relations?
- f) Describe the forms of union in India.
- g) Identify the response of trade union towards liberalization.
- h) What is the role of harmony and discipline in labor legislation?
- i) Enlist the components of labor laws.
- j) Describe the meaning of strike, lock-outs in factories.

[CO-1][L-2] **2×10**

PART-A

- Q.2 a) Performance appraisal is an important step in career path of employees. Examine the objectives and methods of performance appraisal in detail. [CO-1][L-5] **12**
b) Discuss in detail the process and methods of recruitment and selection. [CO-1][L-5] **8**

Q.3 Examine the wage and salary administration provisions in Indian context. Also explain in detail the concept of collective bargaining. [CO-2][L-6] **20**

Q.4 Evaluate the provisions relating to payment of Gratuity Act, 1972 in detail. [CO-3][L-6] **20**

PART-B

Q.5 Explain the procedure of settlement of disputes under Trade Union Act. Also examine the provisions of Trade Union Act, 1926 in detail with the help of diagrammatic representation. [CO-3][L-6] **20**

Q.6 Discuss the grievance handling procedure under labor legislation. [CO-4][L-5] **20**

Q.7 Explain the following:

- a) Women participation in management.
- b) Quality management and quality life.

[CO-4][L-5] **10×2**

End Semester Examination, May 2022
M. Com. — Fourth Semester
INTERNATIONAL ACCOUNTING (MCOM-DS-404)

Time: 3 hrs.

Max Marks: **100**

No. of pages: 1

Note: Attempt **FIVE** questions in all; **Q.1 is compulsory**. Attempt any **TWO** questions from **PART-A** and **TWO** questions from **PART-B**. Marks are indicated against each question.

Q.1 Fill in the blanks:

- a) Accounting in India is governed by the _____. (RBI/ICAI/CLB)
 - b) A price on goods and services sold by one member of the corporate family to another, such as from a parent to its subsidiary in a foreign country is known as _____. (International accounting / Transfer price)
 - c) The accounting process in which the financial statements of a parent company and its subsidiaries are added together to yield a unified set of financial statement is called _____. (Consolidation / Translation)
 - d) IFRS are based on _____. (Historical cost / Fair value)
 - e) In India the Accounting Standard Board was setup in the _____ year. (1932 /1956)
- State whether the following statements are TRUE or FALSE:**
- f) 'IFRS are the principles based accounting standards'.
 - g) 'European Union and MNC's have forced the practices of International accounting'.
 - h) The process of converting foreign subsidiary financial statement into the home currency is known as translation.
 - i) The IASB is a Global Professional Accounting Body.
 - j) Identified and measured economic event should be recorded in chronological order.

2×10

PART-A

- Q.2 Define "International Accounting". How do cultural forces of environment interact and affect international accounting? Explain in detail. [CO-1,3][L-2] **20**
- Q.3 What is understood by the concept of 'International Financial Reporting'? What are the reporting problems of MNC's in India? [CO-3,2][L-1] **20**
- Q.4 a) Explain the various dissimilarities between Indian and International Financial Reporting. [CO-1,2][L-2] **10**
b) Write a detailed note on 'comparative analysis between US GAAP and Indian GAAP'. [CO-3][L-1] **10**

PART-B

- Q.5 What are the methods of foreign currency translation? Also discuss the need of currency translation in detail. [CO-1,2][L-2] **20**
- Q.6 Write a detailed note on the Objectives of International Transfer Pricing. [CO-2,3][L-1,2] **20**
- Q.7 What are the different challenges of analysing financial reports from foreign in comparison to report of national companies? [CO-3][L-3] **20**

