

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**

**Paper – 13030300230 (Indian Society)**

**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. Discuss causes and consequences of Drug addiction.
2. Write an essay on, "Secularism in India"
3. Discuss education as an agency of social change in India.
4. Examine Ghurey's approach to study Indian caste system.
5. What is property? What are its features?
6. Highlight on the recent changes in Hindu Marriage Law.

**OR**

Date:06 .01.2017

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**

**Paper – 13030300222 (Production & Operation Management)**

**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. Discuss briefly the interaction of production function with other functional areas of the organization.
2. What is selective inventory control? What are the various types of selective inventory control technique? Briefly discuss the same.
3. What is supply chain management (SCM)? Explain its needs, elements and potential benefits.
4. A project schedule has the following characteristics:

Activity	Time	Activity	Time
1-2	4	5-6	4
1-3	1	5-7	8
2-4	1	6-8	1
3-4	1	7-8	2
3-5	6	8-10	5
4-9	5	9-10	7

Construct PERT network and find critical path.

5. Compare and contrast the material handling system in product layout and process layout.
6. Write short notes on: - (any two)
  - a. JIT
  - b. MRP.
  - c. Decision Tree Analysis
  - d. Aggregate Product Planning

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**

**Paper – 13030300226 (International Trade)**

**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. State the assumptions and elucidation of the Heckscher-Ohlin Theorem of international trade.
2. What do you mean by Gains from trade? Discuss the equalization of Potential and actual Gain briefly?
3. What is custom union? Discuss the pure theory of custom union briefly?
4. Discuss the merits and demerits of flexible exchange rate.
5. What is disequilibrium in BOP? Explain the remedies and suggestions for its correction.
6. Write short notes on:
  - a. FDI & FPI
  - b. Comparative cost Theory
  - c. IMF

**OR**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**

**Paper – 13030300224 (Cost and Management Control)**

**Answer any Two 15 X 2 = 30 Word limit – 1000 Time – 1 hrs.**

1. A Company is manufacturing three products A, B and C. The costs of their manufacture are as follows:

Particulars	A	B	C
Direct Material per Unit(Rs)	6	8	10
Direct Labor Per Unit(Rs)	4	6	8
Selling Price(Rs)	20	30	40
Output	1000units	1000 units	1000 units

The total overheads are Rs6, 000 out of which Rs3, 000 are fixed and rest is variable. It is decided to apportion these costs over different products in the ratio of output. You are required to prepare a statement showing cost of each product and profit according to Absorption Costing and Marginal Costing.

2. Calculate from the following data: (a) material price variance (b) material mix variance(c) material yield variance (d) material usage variance (e) material cost variance

Material	Standard Price Per Kg(Rupees)	Standard weight per unit of output(kg)	Actual Usages for <b>output of 36 units(kg)</b>	Actual Price per Kg(Rupees)
A	10	2	72	12
B	1	4	108	1
C	5	3	126	4
Total		9	306	

3. Distinguish between cost audit and management audit. Discuss provisions of Companies Act, 2013 regarding cost audit briefly.

4. Distinguish between the followings :( any two)

- a. Fixed Budget & Flexible Budget
- b. Cost Control & Cost Reduction
- C. Incremental Analysis & Differential Analysis

5. Write short notes on (any two)

- a. Inter firm Comparison
- b. Zero base Budgeting
- c. Master Budget

6. Explain the following concepts briefly (any two)

- a. Uniform Costing
- b. Value Analysis
- c. Inter Profit Measurement & Inter Company Transfer

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**  
**Paper – 13030300210 (Advance Accounting) Group-A**  
**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. Answer the followings:
  - a. Distinguish between Asset Backing method and Yield Valuation Method.
  - b. Different methods for valuation of goodwill.
2. Explain the procedure for calculation of Purchase Consideration with suitable examples according to AS-14. Pass the accounting entries in the books of Transferor Company and Transferee Company.
3. The following are the Balance Sheet of Sun Ltd. and its subsidiary Moon Ltd as at 31<sup>st</sup> March, 2016:

Liabilities	Sun Ltd.(Rs.)	Moon Ltd.(Rs.)	Assets	Sun Ltd.(Rs.)	Moon Ltd.(Rs.)
Fully Paid Equity share of Rs.10 each	6,00,000	2,00,000	Machinery	3,50,000	1,50,000
General Reserve	3,40,000	80,000	Furniture	1,20,000	25,000
Profit & Loss a/c	1,00,000	60,000	4000 shares in Moon Ltd.	3,40,000	-----
Creditors	70,000	35,000	Stock	1,80,000	1,20,000
			Debtors	50,000	30,000
			Cash at Bank	70,000	50,000
<b>Total</b>	<b>11,10,000</b>	<b>3,75,000</b>	<b>Total</b>	<b>11,10,000</b>	<b>3,75,000</b>

Additional information:

- P/L a/c of Moon Ltd. stood at Rs. 30,000 on 1<sup>st</sup> April 2015 & General Reserve was Rs.10,000.
  - Sun Ltd. acquired Moon Ltd. on 1<sup>st</sup> October 2015.
  - Included in debtors of Moon Ltd. is a sum of Rs. 10,000 due from Sun Ltd for goods sold at a profit of 25% on cost price. Till 31<sup>st</sup> March 2016, ½ of the goods were remain unsold by Sun Ltd.
  - You are required to prepare Consolidated Balance Sheet as at 31<sup>st</sup> March 2016. Show all your workings.
4. Explain the importance of HRA. Discuss different approaches to valuation of human resources with suitable examples.
  5. Answer the followings:
    - c. What is NPA. Discuss different types of NPA.
    - d. The Halonix Ltd. wants to decide one of its old plant by an improved plant. It was built in 1988 for Rs. 67,50,000. To built a new plant of same size with same capacity it would now cost Rs. 1,00,00,000. The cost of new plant with larger capacity was Rs. 2,12,50,000 & in addition, materials of the old plant valued at Rs. 6,87,500 were used in the construction of new plant. The balance of old plant was sold for Rs.3,75,000. You are required to calculate the amount to be charged to Revenue Account & the amount to be capitalized. Also show the Plant Account & Replacement Account.
  6. Write short notes on: (Any three)
    - e. Capital Base.
    - f. Sources of Funds of Insurance Company.
    - g. Inflation Accounting.
    - h. Pooling of Interest Method.

**Date:10.01.2017**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**  
**Paper – 13030300229 (Developmental Administration)**  
**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. 'Collector is key to District Development'- Examine.
2. Write a note on 'Development Administration.
3. Decentralization is central to Development'-examine.
4. Comment on 'women Empowerment for Development.
5. 'Role of voluntary Agencies and Co- operatives are central to Development' – Examine.
6. Critically examine the idea of mixed Economy model and National Planning in context of development.

**OR**

**Date:10 .01.2017**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**  
**Paper – 13030300223 (Business Policy & Strategic Management)**  
**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. What is Strategic management? Discuss the need for and benefits of strategic management.
2. "Corporation's vision forms the basis for the mission." Explain the statement with suitable example by highlighting the characteristics and contents of both the statement.
3. What are ethical principles and social responsibilities that could be considered and implemented in the process of strategy implementation?
4. Explain the importance of evaluation and control to the strategic management.
5. Write short notes on:(any two)
  - a. SWOT Analysis
  - b. Porter's Five Forces Model of Competition
  - c. BCG Matrix
6. Explain briefly the followings:(any two)
  - a. Strategic Business Units (SBUs)
  - b. Acquisition Strategy
  - c. Forward Linkage & Backward Linkage Strategy

**Date:11 .01.2017**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**  
**Paper – 13030300228 (Disaster Management)**  
**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. 'Climate change has load repercussion on environment' – Examine .
2. 'Chemical and Biological disasters are growing day by day' – Comment.
3. 'Buildings fire is a dangerous manmade Disaster' – Comment.
4. What are the causes of Air and water pollution? How these can be checked?
5. Comment on 'Disaster Preparedness' as a part of disaster Management.
6. Examine the different aspects of Earthquake

*Or*

**Date:11 .01.2017**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**  
**Paper – 13030300225 (International Business)**  
**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. Define International Business? Discuss different stages and approaches of International Business.
2. Define Forex Market? Discuss the function and nature of Forex market along with its trading mechanism.
3. Define MNCs? Why companies become MNCs? Discuss the operating characteristics and factors contributed for growth of MNCs.
4. Define Balance of Payment? Discuss various components of Balance of Payment. Why Balance of Payment always balances?
5. What is international conflict? Discuss various factors that contribute conflict in international business? Discuss the role of international agencies in conflict management.
6. Write short notes on(any two)
  - a. IBRD
  - b. IMF
  - c. Dumping

**Date:12 .01.2017**

**Group-A**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**

**Paper – 13030300212(Business Taxation)**

**Answer any Two 15 X 2 = 30 Word limit – 1000 Time – 1 hrs.**

1. Discuss the provisions of Income Tax Act, 1961(as updated) regarding computation of a partnership firm's business income.
2. What do you mean by MAT? Discuss the various provisions of MAT on companies as per Income Tax Act, 1961.(as updated)
3. Under what conditions a company claim deductions in Special Economic Zone and what can is the quantum of deduction?
4. State the various power of Commissioner of IT in relation to search and seizure u/s 132 of the IT Act.(as updated)
5. Discuss tax planning in respect of the following(any two)
  - a. Depreciation
  - b. Setting up New Industrial Unit
  - c. Capital Gains
  - d. Amalgamation
6. Write short notes on (any two)
  - a. Carry forward and set off of losses
  - b. Clubbing of Income
  - c. Tax Avoidance Vs. Tax Evasion

**Date:13 .01.2017**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**

**Paper – 13030300227(Rural Development)**

**Answer any Two 15 X 2 = 30 Word limit – 1000 Time – 1 hrs.**

1. Discuss the various strategies adopted by the Government in rural development.
2. What do you mean by rural cooperatives? Describe the factors that promote these cooperatives.
3. Describe the various aspect of National Rural livelihood mission .
4. Examine the role of bureaucracy in bringing rural development .
5. Critically examine Mahatma Gandhi National Rural Employment guarantee Scheme .
6. Write short notes on the following:
  - (a) ORMAS
  - (b)Indira Abas Yojana

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE  
Paper – 13030300231 (Cost and Management Accounting)  
Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. Answer the following:
  - a. Distinguish between Cost Accounting Vs. Management accounting.
  - b. Role of Management Accountant in modern business.

2. Answer the following:
  - a. Given:

Year	Sales(Rs.)	Profit(Rs.)
2015	2,40,000	16,000
2016	2,60,000	21,000

Find out: (i) P/V ratio (ii) BEP (iii) Profit when sales are Rs. 2,80,000 (iv) Sales required to earn a profit of Rs. 20,000 (v) Margin of Safety in the Year 2016.

- b. Discuss the managerial application of CVP analysis.
3. Answer the following:
  - a. The standard output of 'A' is 25 units per hour in a manufacturing department of NIRMA Ltd. employing 100 workers. The standard wage rate per labour is Rs.6. In a 42 hours week, the department produced 1,040 units of 'A' despite 5% of the time paid was lost due to abnormal reason. The hourly rate actually paid were Rs.6.20, Rs.6 and Rs.5.70 respectively to 10, 30 and 60 workers. Compute relevant variances.
  - b. Distinguish between Job Costing and Process Costing.
4. Define budgetary control and distinguish it from standard costing. Discuss the inter relationship between budgetary control and standard costing system.
5. Write short notes on:
  - a. Balance Score Card.
  - b. Zero Base Budgeting (ZBB).
6. Write short notes on: (Any two)
  - a. Responsibility Accounting.
  - b. Absorption Costing Vs. Marginal Costing.
  - c. Make or Buy Decisions.



**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**  
**Paper – 13030300213 (Financial Marketing and Institution)**  
**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. “A proper financial system indicates prosperous and viable economic growth of any country”. In view of this, explain various components of Indian Financial System and their interdependency in survival with suitable examples.
  
2. Differentiate between primary market and secondary market. Discuss the function of secondary market in detail.
  
3. Define money market. What steps have been taken in recent years to make the Indian money market a developed one?
  
4. What are development financial institutions? Bring out their features.
  
5. Write short notes on :( any Two)
  - a) Financial Sector Reforms in India
  - b) Book Building
  - c) Depository System
  
6. Briefly explain the following :( any two)
  - a) Investor Protection
  - b) Government Securities market
  - c) SEBI

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**  
**Paper – 13030300214(Merchant Banking and Financial Service)**  
**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. Who is a merchant banker and what are the functions performed by the merchant banker? Evaluate the future of merchant banking in India?
2. What is the prospect of mutual fund as an instrument of investment in India? Describe different type of mutual fund schemes available in India?
3. What are the history, growth and need of credit rating services in India? Describe the methodology of credit rating by CRISIL?
4. What do you mean by factoring and what is the importance of this? Describe the modus operandi of the factoring service.
5. What do you mean by the Term “Merger”, “Acquisition” and “Take over”? Discuss the different types of Merger. What are the main motives behind corporate merger?
6. Write short notes on:(any two)
  - a) IRDA
  - b) Venture Capital
  - c) UTI
  - d) Housing Finance Companies

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**  
**Paper – 13030300215 (Security Analysis and Portfolio Management)**  
**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. What do you mean by 'risk in investment'? Discuss with examples the different types of risk which are prevalent in any investment ?
2. Compare and contrast between Markowitz portfolio making and Sharpe portfolio making.
3. What is an efficient market? Explain the three levels of market efficiency.
4. Briefly describe the various types of corporate bonds with their special features.
5. What are the basic assumptions of technical analysis? How does it differ from fundamental analysis?
6. What is the essential difference between the Sharpe and Treynor Indexes of portfolio performance evaluation ? Which one do you think is preferable and why?

**Date:20.01.2017**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE  
Paper – 13030300216 (Consumer Behaviour) Group-C**

**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

- 1) What is consumer behavior? Discuss it from managerial and consumer perspective? Explain some determinants of consumer behavior?
- 2) Does attitude matter in consumer decision making? Which methods are required to measure attitude?
- 3) What is PLC? Critically comment on the concept of PLC? What are the different promotional objectives followed in different staged of PLC ?
- 4) How understanding of cultures and sub-cultures help marketers in offering between goods and services. Explain with examples.
- 5) What are the different types of buying decision making? What are the different buying roles involved in it?
- 6) Consumer can be categorized as per the rate of adoption they show towards different innovations. Do you agree? Comment.

**Date:21 .01.2017**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017CBCS DDCE  
Paper – 13030300217(Advertisement & Promotion Management) Group-C**

**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

- 1) Why is it important to conduct a pretest before launching an advertisement. Please discuss the methods used for pretesting of an advertisement ?
- 2) Discuss the various consumer promotion tools used by marketers to enhance sales. Also highlight the product types of situation where such tool are used ?
- 3) Why media planning is important? Discuss the various media objectives in detail.
- 4) Explain how corporate advertising is enhanced through public relation?
- 5) “Advertising goal should be consistent with the communication tasks “Justify the statement through DAGMAR approach.
- 6) Discuss the role of an ad agency in today’s business. How do you predict its future as a profession?

**Date:24 .01.2017**

**Group-C**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE  
Paper – 13030300218 (Sales and Distribution Management)  
Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. Define personal selling? Discuss in brief the usual steps of a sales process?
2. Define sales territory? Discuss its feature, objective, needs and shape briefly.
3. Define sales force management? Explain some important managerial decision regarding the sales force.
4. Define logistic management? Discuss different elements of logistic management.
5. What do you mean by distribution channel? Discuss the role of distribution channel in brief.
6. Write short notes on:(any two)
  - a)Sales Quota
  - b)Sales Personality
  - c) Physical distribution in India
  - d)Vertical Marketing System

**Date:25 .01.2017**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE  
Paper – 13030300119 (Human Resources Planning & Development) Group-D**

**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. What is HR planning? What are its objectives? Describe how HR planning is important for an organization?
2. What is HRIS? How is it useful for an organization? Describe the HRIS process in an organization briefly.
3. Define HRD? Describe its concept. Describe the subsystem which contributes to the HRD system.
4. Discuss different models of Human Resources Development (HRD)?
5. What is career planning? Draw the career planning process for an organization.
6. Write short notes on:(any two)
  - a)Human Resource Accounting
  - b)HRD Audit
  - c) Succession Planning
  - d)Job Analysis

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**

**Paper – 13030300120 (Managing Employee Relation & Related Law)**

**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. Define Industrial relation .Examine its scope. Explain different approaches of industrial relation.
2. Discuss in brief the provisions of Factories Act , 1948 regarding safety and welfare of workers.
3. What remedy is available to a worker who has been paid less than the minimum rate of wages and what procedure is prescribed for the purpose under the Minimum Wages Act.
4. Discuss the duties and obligation of employers under the Equal Remuneration Act.
5. What are the various methods for the settlement of industrial disputes under the Industrial Dispute Act?
6. Discuss the various types of compensation payable under the Workmen's Compensation Act.

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**  
**Paper –13030300121(Management of Training and Development)**  
**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. Examine the importance of training of personnel towards the development of an organization.
2. Explain the various methods commonly used in training and development programs in various organizations.
3. What are the principles that should be kept in mind while designing a sound employee training programme?
4. Define training calendar. Develop a training calendar of an organization with which you are familiar.
5. Explain how the effectiveness of training programmes can be evaluated.
6. Write short notes on :( any two)
  - a) Training Module
  - b) Learning Diary
  - c) Training Aids
  - d) Training Need

**M.COM Assignment Test 3<sup>rd</sup> Semester 2017 CBCS DDCE**

**Paper –13030300211(Accounting Information System)**

**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. “Accounting information system makes use of advanced computerized technology to create, maintain or advance any accounting system.”Explain.
  
2. What is Data? Explain different formats of organizing Data? Discuss data processing concepts and techniques briefly.
  
3. What are different categories of functions in excel? Explain some important functions with example.
  
4. What is bank reconciliation? Write the procedure for bank reconciliation using Tally.ERP9.
  
5. Explain the various types and significance of internal controls in AIS and decision making
  
6. Write short notes on: - (any two)
  - a. MIS.
  - b. DBMS.
  - c. Bill of Material