O/C

III-S M.Com. (CBCS)DDCE-201(Gr-A-I)A.A

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject : Advance Accounting)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION-A

Answer any **three**. 12×3=36

1. The following particulars of a company are available:

   i) Equity share capital : 10,000 equity shares of Rs.10 each

   ii) Preference share capital : 1000, 12% Preference shares of Rs.100 each.

   iii) Reserve and Surplus : Rs.15,000

   iv) External Liabilities : Creditors-Rs.12,000
   Bills Payable-Rs.6,000

[Turn over]

v) Average normal profit after tax earned each year by the company Rs.28,500.

vi) Transferred to General Reserve-10%.

Assets of the company include one fictitious item of Rs.800. The normal rate of return in respect of the equity share of this type of company is ascertained at 10%.

Calculate the value of the Company's Share by

a) Asset Backing Method

b) Yield Method.

2. How purchase consideration is calculated according to AS-14? Distinguish between pooling of Interest method and Purchase method.

3. Define human resource accounting. Why is accounting for human resource being considered important in recent times? Explain clearly with the help of suitable illustration.

4. A Ltd. acquired 2000 equity shares of Rs.100 each in B Ltd. on 31.12.2000. The Summarised Balance Sheets of the two companies as on 31.12.2001 were as follows:

Liabilities	A Ltd.(₹)	B Ltd.(₹)	Assets	A Ltd.(₹)	B Ltd.(₹)
Equity share capital (Shares of Rs.100 each)	8,00,000	2,50,000	Fixed Assets	7,00,000	2,50,000
Reserves	3,00,000	50,000	Current Assets	4,00,000	2,00,000
Profit & Loss	1,00,000	1,00,000	2000 shares in B Ltd	3,00,000	–
Creditors	2,00,000	50,000			
	14,00,000	4,50,000		14,00,000	4,50,000

B Ltd. has a credit balance of Rs.50,000 in the reserves and Rs.20,000 in the Profit & Loss A/c when A Ltd. acquired shares in B Ltd. B Ltd. issued bonus shares in the ratio of one for every five shares held out of the profits earned during 2001.

Prepare a Consolidated balance sheet of A Ltd. as on 31.12.2001 giving all necessary working notes.

5. Explain and illustrate all the legal provisions of Banking Regulation Act, 1949 for the preparation of Final Accounts of a Banking Company in India.

SECTION-B

Answer any **three**. 8×3=24

6. The net profit of a business, after providing taxation for the past five years are : Rs.80,000; Rs.85,000; Rs.92,000; Rs.1,05,000; and Rs.1,18,000. The capital employed in the business is Rs.8,00,000. The normal rate of return expected in this type of business is 10%. It is expected that the company will be able to maintain the super profit for the next 5 years. Calculate the value of Goodwill on the basis of

a) 5 years' purchase of super profit method

b) Capitalisation of super profit method.

7. There are two parties such as transferor company and transferee company in the process of amalgamation. Make the possible accounting entries in the books of the transferee company.

8. The Balance sheet of H. Ltd. and S. Ltd as on 31.12.2001 are as follows:

Liabilities	H Ltd.	S Ltd.	Assets	H Ltd.	S Ltd.
Share capital (Rs. 10 each)	400000	200000	Goodwill	–	40000
General Reserve	36000	40000	Sundry Assets	265000	276400
Profit & Loss A/c	34000	32000	Investment in S Ltd.	280000	–
Creditors	60000	30400	(18000 shares)		
Bills Payable	15000	14000			
	545000	316400		545000	316400

Calculate : (i) Minority Interest

(ii) Cost of Control.

9. "Conventional Financial Statement fail to exhibit true and fair view of business". Critically discuss this statement from inflation perspective.

10. Discuss and illustrate schedule— 13, 14, 15 and 16 of Section-29, of Banking Regulation Act, 1949.

SECTION-C

Answer any **two**. 5×2=10

11. What is Goodwill? What are the distinguish features of Goodwill?

12. What is holding Company? How does a holding company come into existance?

13. What do you mean by amalgamation? What are the different types of amalgamation?

14. What is rebate on Bill discounted? Give its accounting treatment in the final account of Banking Company.

III-S M.Com.(CBCS)DDCE-202(Gr-A-II)AIS

2014

Full Marks : 50

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject : Accounting Information System)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (8×3=24)
Word Limit–700-1000

Answer *any three* questions from Section-B (6×3=18)
Word Limit–500

Answer *any two* questions from Section-C (4×2=8)
Word Limit–300

SECTION–A

Answer any **three**. 8×3=24

1. What is Computerised Accounting? State the advantages and disadvantages of Computerised Accounting.

2. What are the features of a good source document design? What safeguards should be taken to ensure success before making changes to source documents?

[Turn over]

3. Explain the various types and the significance of internal controls in Accounting Information System and decision making.

4. What is a computer? Draw a diagram of a computer and explain how it works.

5. Explain the concept of Computerised Financial Accounting System.

SECTION–B

Answer any **three**. 6×3=18

6. Briefly discuss the role of computer in accounting.

7. Differentiate between computerised accounting and manual based accounting.

8. What is data manipulation? Explain the concept of Database.

9. Explain the functions of Accounting Software.

10. What do you mean by input and output devices? Explain its uses and functions.

SECTION–C

Answer any **two**. 4×2=8

11. How do you define a System? What is a computer system? Justify your answer.

12. What is Formatting? Explain the ways to format a document.

13. Note down the characteristics of computer.

14. What is Management Information System?

III-S M.Com.(CBCS)DDCE-203(Gr-A-III)B.T.

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject : Business Taxation)

SET–1

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION–A

Answer any **three**. 12×3=36

1. Discuss the provisions of Income Tax Act-1961 regarding computation of a partnership firm's business income U/S 185.

2. Centurion Ltd., a domestic company provides you following Profit and Loss Account for computation of tax liability for assessment year 2014-15:

[Turn over]

Particulars	Amount	Particulars	Amount
To Purchases	18,75,000	By Sales	75,25,000
To Direct wages	8,45,000	By Closing Stock	1,10,000
To Freight	12,500		
To Gross Profit c/d	49,02,500		
	76,35,000		76,35,000
To Salaries	8,50,000	By Gross Profit b/d	49,02,500
To General Expenses	4,35,000	By Dividend from	
To Sales Expenses	2,15,000	domestic Indian	
To Director's Remuneration	8,22,000	Company	17,500
To Income Tax	1,80,000		
To Penalty (Excise)	10,000		
To Proposed Dividend	3,20,000		
To Provision for losses			
of subsidiary company	2,00,000		
To Net Profit	18,88,000		
	49,20,000		49,20,000

Additional Informations:

i) Purchases include one bill of Rs.60,000 against which payment was made in cash.

ii) General Expenses includes 15,000 as interest on loan taken from schedule bank. This interest has not been paid so far.

iii) Further information are as follows:

Particulars	*As per IT Act*	*As per Books of A/c*
Brought forward losses	2,80,000	1,40,000
Unabsorbed Depreciation	1,70,000	50,000

Calculate the tax liability of the Centurion Ltd.

3. Define Corporate Tax Planning. Discuss the tax planning relating to

   a) Depreciation

   b) Capital Gain and

   c) Export unit.

4. What are the powers of the Commissioner of Income Tax in regard to search and seizure under section 132 of the Income-tax Act?

5. Discuss the powers and duties of custom officers for the assessment of custom duties.

SECTION–B

Answer any **three**. 8×3=24

6. What is Alternative Minimum Tax (AMT)? Discuss the applicability of AMT for the Limited Liability Partnership firms for calculating the tax liability.

7. What is Minimum Alternate Tax (MAT)? Discuss in detail provision of Minimum Alternate Tax u/s 115JB.

8. Compute the tax payable by a company for the Assessment year 2014-15 if:

   a) Its total income is Rs.4,00,000 and book profit is Rs.15,00,000 **or**

   b) Its total income is Rs.6,20,000 and book profit is Rs.10,00,000.

9. Discuss the powers and functions of settlement commissions.

10. Discuss the rules relating to assessment of customs duty with a suitable example.

SECTION–C

Answer any **two**. 5×2=10

11. Explain the provision of Advance Payment of Tax.

12. Explain the importance of Tax Planning for royalties and technical consultancy.

13. Explain the provisions for refund of tax under the Income Tax Act-1961.

14. Discuss the limits on payment of remuneration to working partners in case of profit as well as loss of a firm.

III-S M.Com (CBCS)DDCE-204(Gr-B-I) FMI

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject : Financial Market & Institutions)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION-A

Answer any **three**. 12×3=36

1. Outline, in brief, the components of Indian Financial System (IFS). State how development of a country is dependent upon the development of its financial system.

2. Discuss the role played by capital market in the development of Indian economy in last two decades. Justify, if Indian capital market has come of age.

[Turn over]

3. Define listing of shares. Explain the conditions to be fulfilled before listing of shares in the stock exchanges.

4. Discuss various constituents and functions of money market in India. State any two important regulations of the money market.

5. State the role played by Reserve Bank of India (RBI) in promoting growth and containing inflation since 2008-09. Do you think(RBI) has been successful in achieving its objectives?

SECTION-B

Answer any **three**. 8×3=24

6. Distinguish between the financial institutions and instruments. Suggest, if India is having more institutions than effective instruments.

7. Explain the role played by New Issues Market (NIM). What, do you think, are the reasons behind its placid growth?

8. Enumerate various reforms undertaken to make stock markets vibrant in India. State the reasons behind the less than expected popularity of stock markets in India as the platform to source long-term finance.

9. Define Government Securities Market. Justify, if this market is fast losing its relevance.

10. "India is a bank led economy". In view of the statement, discuss various developmental role played by the banks in the development of Indian economy since 1990-91. State the problems faced by banks in India.

SECTION-C

Answer any **two**. 5×2=10

11. Distinguish between money market and capital market. Explain any two instruments of each market.

12. What are investment institutions? Explain the functions of any one investment institution.

13. Define treasury bills and its various types.

14. What is trading and settlement? Explain its role in the facilitation of transfer of funds from the savers and seekers.

III-S M.Com.(CBCS)DDCE-206(Gr-B-III)SA & PM

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject:Security Analysis & Portfolio Management)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION–A

Answer any **three**. 12×3=36

1. "Putting eggs in single basket is risker than putting eggs in different baskets"— on the view of the above statement discuss the importance and risk involved in Portfolio Management. How would you measure them?

2. Explain the advantages of Sharepe's Portfolio Model over the Markowitz Portfolio Model.

[Turn over]

3. Find the duration of a 6 percent coupon bond with a face value of Rs.1,000 making annual interest payments. If it has 5 years until maturity, the bond is redeemable at 5% premium at maturity. The market rate of interest is currently 8%.

4. Define market efficiency. Explain the different forms of market efficiency and test their validity.

5. As a Portfolio Manager, how can you measure a portfolio? Explain in detail different methods and problems associated with the portfolio measurement.

SECTION–B

Answer any **three**. 8×3=24

6. "There is trade-off between risk and return". —Discuss.

7. Explain the usefulness of utility theory in Portfolio Management.

8. What is fundamental analysis? Explain EIC framework in detail.

9. A chemical company paid a dividend of Rs.2.75/- during the current year. Forecasts and suggest that earning and dividends of the company are likely to

grow at the rate of 8 percent over the next 5 years and the rate of 5% there after. Investors have traditionally required a rate of return of 20%. Calculate the present value of stock.

10. Describe the characteristics of options and futures on individual securities on the National Stock Exchange.

SECTION–C

Answer any **two**. 5×2=10

11. Efficient Frontier.

12. Arbritage Pricing Theory.

13. BSE Sensex.

14. A portfolio is constituates with 4 securities having the following characteristics:

Security	*Return (%)*	*Proportion of Investment*
A	17.5	0.25
B	24.8	0.15
C	15.7	0.35
D	21.3	0.25

Calculate the expected return of the portfolio.

III-S M.Com (CBCS)DDCE-207(Gr-C-I) CB

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject : Consumer Behaviour)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION-A

Answer any **three**. 12×3=36

1. How are Marketing decision making and study of consumer behaviour important and what are the applications of consumer behaviour? Illustrate your answer with suitable examples.

2. Describe the influence of 'Social Class' and 'Social Stratification' on consumer's life-style characteristics and buyers behaviour.

[Turn over]

3. What is the importance of "Consumer Research" and what is the procedure of conducting this?

4. What is the focus of the " Howard Sheth Model" and what are its variables? Analyse the way of the choice process has been explained by the model.

5. What is the significance of diffusion of innovation and what is the process of diffusion?

SECTION-B

Answer any **three**. 8×3=24

6. What is consumer attitude and how do you justify the relevance of studying attitudes when they may not accurately predict action?

7. What are the different types of Consumer decision making?

8. What is the need for Cross-Cultural understanding of Consumer behaviour?

9. How do life-style profiles influence consumer buying decision process?

10. What is the significance of "family" in the consumer behaviour, and what are the key family consumption roles?

SECTION-C

Answer any **two**. 5×2=10

11. What is Psychographic inventory and what is its importance?

12. What factors are important in reference group influence? Suggest four products for which you think your reference groups would exert a strong or week influence with regard to the purchase of the product and the brand.

13. What is Opinion leadership process?

14. What is the importance of "Economic Man" and "Passive Man" in consumer decision-making process?

III-S M.Com.(CBCS)DDCE-208(Gr-C-II)(A&PM)

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject : Advertising and Promotion Management)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION–A

Answer any **three**. 12×3=36

1. What is the socio-economic importance of Advertisement and do you believe in the saying "Advertisement" is a "Social Waste"? Outline advertising management process.

2. What is importance of Corporate Advertising and how is it different from other advertisements? What are the factors and procedures adopted in corporate advertisement?

[Turn over]

3. What are the reasons of appointing Ad-Agencies and at present how are they meeting advertising objectives of an organisation? What are the different types of Ad-Agencies seen today?

4. What is the need of measuring Ad effectiveness and what are the different types of Advertising evaluations?

5. What is the relevance of Sales Promotion and how far it has been successful in achieving the promotional objectives in India? Illustrate your answer with suitable examples.

SECTION–B

Answer any **three**. 8×3=24

6. What is the relevance of DAGMAR approach in the measuring ad effectiveness?

7. What is the importance of Media Planning and Selection? What are the factors taken into consideration for this?

8. What are the objectives of message designing and development? Outline the message designing process.

9. State the importance of different agency compensation methods.

10. What is the importance of Campaign Planning and what are its important objectives? Introduce different types of Campaigns.

SECTION–C

Answer any **two**. 5×2=10

11. State "Portfolio tests" as a laboratory measure of Ad effectiveness.

12. What is the importance of "All you can Afford" method in advertising appropriation?

13. Outline dealer's Sales Promotion techniques with suitable examples.

14. What do you mean by "Appeals" and what are different types of such appeals?

III-S M.Com (CBCS)DDCE-209(Gr-C-III) S&DM

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject : Sales and Distribution Management)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION-A

Answer any **three**. 12×3=36

1. What is the role of Sales Management in the success of a business organisation and what is its scope?

2. What is the need for Sales Organisation and differentiate between the basic types of sales organisation with suitable examples.

3. What is the significance of Sales Force Management and what are its objectives? State the important functions undertaken under this.

[Turn over]

4. What is the importance of Training, Compensation and Motivation in the management of Sales Force? Introduce different compensation and motivation packages.

5. What is the role and functions of channels of distribution? What are the different flows in channels of distribution? Who and how are these performed?

SECTION-B

Answer any **three**. 8×3=24

6. How are Sales Management, Personal Selling and Salesmanship integrated?

7. How is Salesmanship associated with a Customer, a Product and his business organisation? Illustrate your answer with suitable examples.

8. What is the importance of "Territory Management" and what are the different types of territories?

9. Describe the tasks undertaken in Physical distribution management. Outline different challenges and opportunities of physical distribution system.

10. What are the important functions performed by a retailer? Introduces two important forms of retailers.

SECTION-C

Answer any **two**. 5×2=10

11. Introduce different types of Selling jobs.

12. Outline the importance of prospecting and pre-approach in selling process.

13. What is the nature and objectives of Horizontal Marketing System?

14. What are the logistics important for a sound distribution system?

III-S M.Com.(CBCS)DDCE-210(Gr-D-I)HRPD

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject : Human Resource Planning and Development)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION–A

Answer any **three**. 12×3=36

1. What is HRIS? What are the objectives levels and the process of implementation of HRIS?

2. Define HRD. Discuss the HRD matrix and briefly explain its components.

3. Discuss the scope and approaches to improve QWL.

[Turn over]

4. Define Human Resource Planning. Discuss the objectives and different approach of Human Resources Planning.

5. What is Human Resource Audit? What are Approaches and the methods of HR Audit?

SECTION–B

Answer any **three**. 8×3=24

6. Discuss the different types of HRP.

7. Discuss the OCTAPACE culture of an organization.

8. What are the importance and type of record keeping?

9. Briefly discuss the different model of HRD.

10. Discuss the different roles played by a manager in an organization.

SECTION–C

Answer any **two**. 5×2=10

11. What is Career planning? Write down the factors contribute towards the career planning.

12. Distinguish between HRM and HRD.

13. Write a note in HRD climate.

14. Briefly discuss the objective of HR Accounting.

III-S M.Com (CBCS)DDCE-211(Gr-D-II) MER&RL

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject : Managing Employee Relation & Related Laws)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION-A

Answer any **three**. 12×3=36

1. Define Industrial relations. List out the principles of Industrial relations which promote Industrial peace.

2. What is the meaning of the term "factory"? Discuss the measures required to be taken by a factory in respect of welfare of workers.

[Turn over]

3. What is the obligation of the employer in respect of wages under the Minimum Wages Act, 1948?

4. Define Union. Write an essay outlining steps suggested by you to improve effectiveness of Trade Unionism in India.

5. Describe various benefits payable to workmen under the Workmen's Compensation Act.

SECTION-B

Answer any **three**. 8×3=24

6. What are the causes of Poor IR in India? Suggest measures for improving Industrial relations.

7. Discuss the various deductions under the Payment of Wages Act, 1936.

8. What is the procedure for certification of standing order under the Industrial Employment (Standing Orders) Act, 1946?

9. What are the obligations on the part of employer as well as employees the Payment of Gratuity Act, 1972?

10. Discuss the provisions regarding "lay-off" and "Retrenchment" under ID Act 1947.

SECTION-C

Answer any **two**. 5×2=10

11. Works Committees.

12. Obligations of Employers under the Payment of Bonus Act, 1965.

13. Restrictions under the Employees' State Insurance Act, 1948.

14. Forfeiture of benefits under the Maternity Benefit Act, 1961.

III-S M.Com (CBCS)DDCE-213(P&OM)

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject : Production & Operation Management)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION-A

Answer any **three**. 12×3=36

1. Discuss the importance of plant location. What are the factors affecting plant location? Discuss.

2. What are the approaches available for make or buy decision? Explain both the approaches with suitable example.

3. What do you understand by MRP? Discuss the various components of material requirement planning system.

[Turn over]

4. What do you mean by inventory control? How do you calculate economic order quantity? Under what circumstances it is advisable for go for purchase by above quantity.

5. The following table shows the jobs of a network alongwith their time estimates. Draw the project network and find the probability that the project is completed in 40 days:

Job:	1–2	1–6	2–3	2–4	3–5	4–5	6–7	5–8	7–8
t_0 :	1	2	2	2	7	5	5	3	8
t_m :	7	5	14	5	10	5	8	3	17
t_p :	13	14	26	8	19	17	29	9	32

SECTION-B

Answer any **three**. 8×3=24

6. List and explain various pure and mixed strategies in production planning.

7. Explain the basic principles of JIT manufacturing system.

8. Explain the use of breakeven analysis for plant location decision with suitable example.

9. The annual demand of an item is 3200 units. The unit cost is Rs.6/- and inventory carrying charges 25% per annum. If the cost of one procurement is Rs.150/- determine EOQ, no of order per annum and the optimal cost.

10. Draw the network and determine the critical path for the given data. Also calculate all the floats involved in CPM.

Jobs:	1–2	1–3	2–4	3–4	3–5	4–5	4–6	5–6
Duration:	6	5	10	3	4	6	2	9

SECTION-C

Answer any **two**. 5×2=10

11. Write brief note on responsibilities of production manager.

12. How the layout of the plant be made effective? Discuss.

13. Briefly explain the steps in product design.

14. What is ABC analysis? Explain it briefly.

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject:Management of Training and Development)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION–A

Answer any **three**. 12×3=36

1. Define training. Discuss the objective and different types of training.
2. Define learning. Explain the principles of learning.
3. What is the role of need analysis in training? Do you think that all training programmes are based on such analysis?
4. What do you mean by training aid? Explain the different type of training aid using in an organization.

[Turn over]

5. Define training calendar. Develop a training calendar in an organization.

SECTION–B

Answer any **three**. 8×3=24

6. Define sensitivity training. Discuss its merits and demerits.
7. Who can be a trainer? Discuss the role of a trainer for conducting effective training programme.
8. Write down the different model of training.
9. Briefly explain the training policy in an organization.
10. Explain the advantages of training to the employees and the organization.

SECTION–C

Answer any **two**. 5×2=10

11. Distinguish between education and training.
12. Write down the different features of pedagogy.
13. What are the steps involved in design a successful training program?
14. Discuss the merit and demerit of Simulations training method.

III-S M.Com.(CBCS)DDCE-215(BP&SM)

2014

Full Marks : 70

Time : As in the Programme

Answer questions according to General Instruction of each Section.

(Subject:Business Policy and Strategic Management)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION–A

Answer any **three**. 12×3=36

1. How multinational environment affects the national environment? Elaborate the different challenges in front of MNC's.

2. Analyse the evolution of business policy and strategic management as a separate discipline.

[Turn over]

3. How the business environment is forecasted? Identify the objective and the obstacles faced by a manager at the time of forecasting the business environment.

4. What is external factor evaluation matrix? What type of criteria do you adopt to evaluate strategic management?

5. What is growth strategy? Write down the advantages and disadvantages of internal growth and concentration strategies.

SECTION–B

Answer any **three**. 8×3=24

6. Discuss the various steps in strategic management process.

7. What is Corporate Vision? Discuss the characteristics of Vision.

8. What is SWOT analysis? How do you analyse competitor's strength and weakness?

9. What is acquisition strategy? Explain the advantages and disadvantages of acquisition strategy.

10. Distinguish between Macro Level Strategy and Micro Level Strategy. Write down the advantages and disadvantages of both.

SECTION–C

Answer any **two**. 5×2=10

11. Define Vision. Discuss its importance.

12. Discuss the guidelines for formulating the business objectives.

13. Define functional strategies. What are its purposes?

14. Write the importance of Guiding in Strategic Management.

III-S M.Com.(CBCS)DDCE-214(C&MC)

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject : Cost and Management Control)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION–A

Answer any **three.** 12×3=36

1. The following data are available from the records of a company:

Sales	Rs.60,000
Variable Cost	Rs.30,000
Fixed Cost	Rs.15,000

[Turn over]

You are required to

a) calculate the P/V ratio, Break Even Point and Margin of Safety at this level.

b) calculate the effect of 10% increase in Sale Price.

c) calculate the effect of 10% decrease in Sale Price.

2. Following figures are taken out from the records of a factory:

	Budgeted	*Actual*
No. of Working Days	22	25
Man Hours per day	4,000	4,500
Output per man hour in units	2.5	3
Overheads (Rs.)	55,000	65,000

Calculate overhead variances.

3. Describe the objects of cost sheet. Give an example of a cost sheet indicating clearly the headings and the important items supplying imaginary figures.

4. What is meant by Zero-Base Budgeting? What are the different steps involved in it and how is it useful to the business?

5. Define cost audit. Discuss its advantages to the management, shareholders, consumers and the government.

SECTION–B

Answer any **three**. 8×3=24

6. Sale of a product amounts to 200 units per month at Rs.10 per unit. Fixed overhead cost is Rs.400 per month and variable cost is Rs.6 per unit. There is a proposal to reduce prices by 10%. Calculate present and future P/V ratio. How many units must be sold to earn the present total profits?

7. Explain and illustrate:

a) Labour Efficiency Variance

b) Wage Rate variance.

8. What is cost sheet? Why is it prepared? Give a specimen of cost sheet of a manufacturing company.

9. State the essential features of cost audit. What are its objectives?

10. With the following data for a 60% activity, prepare a flexible budget for production at 80% and 100% capacity:

Production at 60% capacity	600 units
Materials	Rs.100 per unit
Labour	Rs.40 per unit
Direct Expenses	Rs.10 per unit
Factory Overheads	Rs.40,000 (40% fixed)
Administration Expenses	Rs.30,000 (60% fixed)

SECTION–C

Answer any **two**. 5×2=10

11. What do you understand by BEP? How is it calculated?

12. Distinguish between cost control and cost reduction.

13. What are the various methods by which you would split semi-variable cost into fixed and variable elements?

14. How cost audit is different from financial audit? Explain.

III-S M.Com. (CBCS)DDCE-216(I.B.)

2014

Full Marks : 70

Time : As in the programme

Answer questions according to General Instruction of each Section.

(Subject : International Business)

GENERAL INSTRUCTION

Answer *any three* questions from Section-A (12×3=36)
Word Limit–700-1000

Answer *any three* questions from Section-B (8×3=24)
Word Limit–500

Answer *any two* questions from Section-C (5×2=10)
Word Limit–300

SECTION-A

Answer any **three**. 12×3=36

1. Define International Business (IB). State how various environments affect the growth and function of IB.

2. Outline the role and impact of foreign exchange in the International Business. State if the nations have mechanisms to deal with the foreign exchange menace.

[Turn over]

3. Discuss the role played and steps taken by World Bank and International Monetary Fund for the promotion and development of international trade.

4. Compare and constrast between the domestic companies and foreign companies. State, why is it difficult to manage the foreign companies.

5. Enumerate the evolution of International Financial System. State the reasons behind the dominance of US dollar in the international trade.

SECTION-B

Answer any **three**. 8×3=24

6. Compare and contrast between the FII and FDI. State the reasons behind lower FDI inflow into India as compared to its Asian peers.

7. Define regional blocks. What is the reason behind mushrooming growth of regional blocks? Is it against the concept of globalization? Substantiate your answer.

8. Outline, with suitable examples, the changing role of technological environment in the growth and development of developing economy like India.

9. "Multi-cultural management is the key to the success of MNCs in the 21st century." Critically examine.

10. "Foreign investment is quintessential to the development of economy." Do you agree? Substantiate your answer.

SECTION-C

Answer any **two**. 5×2=10

11. Distinguish between Liberalization and Privatization. State the reasons behind its limited success.

12. Discuss the essential conditions and ill-effects of globalization.

13. Explain the theory of comparative advantage for world trade.

14. State how is environmental scanning useful to international business.