

2nd Sem

2014

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

Answer as directed in each Section.

(CORPORATE FINANCE ACCOUNTING)

Section – A

Answer any **three** questions in 700-1000 words each :

12×3 = 36

1. What is the need of Accounting Standards ? Discuss the historical developments of Accounting Standards in India and explain the procedure for issuing Accounting Standards by the Institute of Chartered Accountants of India (ICAI).
2. Draw a specimen of horizontal and vertical format of preparing Profit and Loss Statement of a company. Discuss the merits and demerits of vertical statement of P/L as specified under Revised Schedule – VI.

3. How do you distinguish Funds Flow Statement from Balance Sheet ? Give eight different transactions which do not involve flow of funds.
4. "Return on Investment is considered to be the master ratio which reflects the overall performance of the company." Elucidate and show by examples how various managerial decisions affect ROI.
5. What do you mean by Corporate Social Reporting ? Do you feel CSR helps companies increase their performance ? If so, explain them in detail.

Section – B

Answer any **three** questions in 500 words each :

8×3 = 24

6. What are the basic elements of financial statements ? Explain the concept of current and non-current classifications of Balance Sheet as defined under Revised Schedule – VI.

7. Write short notes on the following :

- (a) Managerial Remuneration
- (b) Disposal of Company Profits

8. From the following information, prepare Cash Flow Statement :

| | 2010 (₹) | 2011 (₹) |
|------------------------|-------------|-------------|
| Profit & Loss Balance | 60,000 | 40,000 |
| Provision for dividend | 10,000 | 15,000 |
| Depreciation Reserve | 50,000 | 56,000 |
| Inventory | 12,000 | 20,000 |
| 8% Debenture | 60,000 | 52,000 |
| Plant and Machinery | 1,20,000 | 1,50,000 |
| Cash & Cash Equivalent | 30,000 | ? |

9. Given : Current Ratio = 2.5 : 1

Acid Test Ratio = 1.5 : 1

Current liabilities = ₹ 50,000

Find out :

- (a) Current Assets
- (b) Liquid Assets
- (c) Inventory

10. Discuss, in brief, the various indicators of social desirability of a project.

Section – C

Write short notes on any two in 300 words each :

5×2 = 10

11. A limited company has a paid up Equity Share capital of ₹ 15,00,000 divided into 1,50,000 shares of ₹ 10 each and 11% Preference Share capital of ₹ 5,00,000 divided into 5,000 shares of ₹ 100 each. The balance of profit brought forward from the previous Balance Sheet was ₹ 38,000. The profits for the year ended 31st March, 2012 amounted to ₹ 5,80,000 after tax. The directors proposed a dividend of 24% on Equity Share Capital after the following provisions :

- (i) Statutory transfer to General Reserve
 - (ii) Provision of dividend on Preference Shares
- You are required to prepare Profit and Loss Appropriation Account.

12. A Ltd., a financial services company, made a total loan of ₹ 1 crore during the financial year

VF – 130/4

(4)

Contd.

2012-13. How will you classify such loan in the Cash Flow Statement of the company as per AS-3 and why ?

13. Discuss the usefulness of the following financial ratios :

- (i) Sales to Fixed Assets
- (ii) Net Worth to Fixed Assets

14. Write short note on any two important non-statutory reports of a limited liability company with their significance from the financial decision perspective.



VF – 130/4 (500)

(5) IIS — M. Com (CBCS)
DDCE – V

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Answer questions as directed in each Section.

Section – A

Answer any **three** questions : 12×3 = 36

1. Discuss the key elements affecting OB. Briefly discuss the importance the application of OB in the industrial sector.
2. Define Personality. Discuss the different theories of personalities.
3. What are the factors which plays important role in the attitude formation ? Explain them citing suitable examples.

4. Compare and contrast Mallow's hierarchy of needs theory with Hertzberg's two factor theory.
5. "There is no leadership style that can be applicable to all situations. Leaders are supposed to adjust themselves in accordance with the demand of the situation." Comment.
6. Define learning and explain the principles of classical conditioning with appropriate organizational example.

Section – B

Answer any **three** questions : $8 \times 3 = 24$

7. Describe the relationship between motivation and productivity.
8. Compare Autocratic and Democratic Leadership style and describe its merits and demerits.
9. Models of Man reflects the decision of the organization. Discuss.
10. Define Perception. Differentiate it with sensation.

11. What are the contributory field to OB ?

Section – C

Write short notes on any **two** of the following :

$5 \times 2 = 10$

12. Suggest any five ways of improving communication.
13. What is ERG model ?
14. What are the factors affecting Individuals behaviour ?
15. Define attitude. Discuss its importance in individuals behavior.



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Answer as directed in each Section.

Section – A

Answer any **three** questions in 700-1000 words each :
 $12 \times 3 = 36$

1. How are Marketing and Economic Development Process are integrated to achieve the objectives of economic development ?
2. What is the consumer decision making process and what are the behavioural variables influence this ? Illustrate.
3. How do you conceptualise a Product and what are the different product strategies ? Who, when and how do adopt such product strategies ?

4. What is the importance of channels of distribution ? Why conflicts are found amongst the channel members and how to resolve those ?
5. What is the significance of rural marketing and how the modern philosophy and functions of rural marketing practices of today have solved traditional rural marketing practices ?

Section – B

Answer any **three** questions in 500 words each :

8×3 = 24

6. Successful Marketing is possible, only when you adopt different steps of Marketing Management process." — Evaluate this statement.
7. What is the nature and scope of Marketing Research ? Outline the steps adapted in performing marketing research.
8. How are Marketing-Mix Planning facilitated by a proper market segmentation ?
9. Introduce different pricing strategies that are adopted in achieving objectives of Pricing.

10. What is the significance of "EPRG Model" in International Marketing Practice ?

Section – C

Write short notes on any **two** in 300 words each :

5×2 = 10

11. What is the significance of social and cultural environment in marketing decision making ?
12. What is the importance of Marketing Information System and what are the steps adopted in this ?
13. Introduce two types of wholesalers and state the importance of each.
14. How is Cyber Marketing associated with achieving the objectives and performing the functions of Marketing ?



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*Answer questions from **all** Sections as directed.*

Section – A

Answer any **three** questions :

12×3 = 36

1. Managerial economics is an integration of economic theory, decision science and business management. Discuss.
2. Show how a consumer reaches equilibrium on his indifference map, when income and price of the commodities are given.
3. Critically explain Schumpeter's innovation theory of profit.

4. Explain price and out put determination under the conditions of perfectly competitive market. Illustrate your answer graphically.

5. What is production function ? Explain how does a long run production function differ from a short run production function ?

Section – B

Answer any **three** questions : $8 \times 3 = 24$

6. Define Perfect Competition. Distinguish between perfect competition and monopolistic competition.

7. Define production function ; explain graphically the law of variable proportion.

8. What is price elasticity of demand, how it is measured with the help of point and total outlay methods ?

9. Why the short run average cost curve is resemble with English alphabet 'U' ?

10. What do you mean by business cycle ? Explain different phases of it.

Section – C

Write short notes on any **two** of the following :

$5 \times 2 = 10$

11. Write short notes on Break-even Analysis.

12. How will you define economies of scale ? What are the economies of scale that give increasing returns to scale ?

13. What is third degree price discrimination under monopoly ?

14. Distinguish between income and substitution effect.

