

2021

Full Marks - 70

Time - As in the Programme

The figures in the right hand margin indicate marks.

Answer ALL questions.

Section – A

(Word Limit - 700-1000)

Answer any THREE : [12×3=36

1. Define Management. Explain its function. What is meant by the management process ?
2. Analysis the distinction among organization and management. Explain the principles of management developed by Henri Fayol.
3. What do you understand by the process of decision making ? Explain the different model of decision making.

[Cont...

[2]

4. Who can be a manager ? Describe the role of managers in the changing environment.
5. What are the essentials of effective control systems ? Briefly explain the traditional and modern technique of control.

Section – B

Answer any THREE :

[8×3=24

1. Explain the theory of management given by F. W. Taylor.
2. What is Planning ? Explain the objectives and types of planning.
3. What is Departmentation ? Explain the different bases of departmentation.
4. Define the concept of authority. Differentiate between line, staff and functional authority.
5. What is the role of coordination in management and explain the various types of coordination ?

[Cont...

[3]

Section – C

Answer any TWO :

[5×2=10

1. How a manager induces workers to put in their best ?
2. Distinguish between organization as a 'structure' and as a 'process'.
3. Explain the difference between delegation and decentralization of authority.
4. Describe the difference between formal and informal organization.



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BUSINESS REGULATORY FRAMEWORK

Section – A Word Limit- 700-1000

Answer any three (12X3=36)

1. “All contracts are agreement, but all agreements are not necessarily contract.” Discuss.
2. Define ‘Contract of Sale’. Explain the essential elements of a contract of sale with suitable examples.
3. What is negotiable instrument? Explain the fundamental characteristics of negotiable instrument. What are the legal presumptions laid down in negotiable instruments?
4. Discuss the scope, objectives and application of Environment Protection Act, 1986.
5. Explain the provisions for capital account transaction under the FEMA 1999.

Section – B Word Limit- 500

Answer any three (8X3=24)

1. Explain the rights and duties of bailee in the course of bailment.
2. Distinguish between Sale and agreement to sale.
3. What are the conditions to be fulfilled for payment in due course? Explain.
4. Briefly explain the composition, power and functions of National Commission under Consumer Protection Act.
5. Briefly discuss the various legal provisions of IT Act, 2000.

Section – C Word Limit- 300

Answer any three (5X2=10)

1. Differentiate between Offer and Acceptance.
2. Write short notes on 'Rights of an unpaid seller'.
3. Digital Signature.
4. Consumer Protection Council.



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FINANCIAL ACCOUNTING

Section – A Word Limit- 700-1000

Answer any three (12X3=36)

1. Define financial statement. What are the components of financial statement? Briefly explain the qualitative characteristics of financial statement.

2. Journalize the following transactions in the books of M/s. Adi & Co.:
 - 1.1.2019 M/s. Adi & Co. commenced business with cash Rs. 15,00,000, stock-Rs. 2,45,000,
 - 3.1.2019 Goods bought Rs. 4,35,000.
 - 5.1.2019 Typewriter bought and cheque paid Rs. 17,000.
 - 8.1.2019 Purchased a Computer for Rs. 12,000.
 - 9.1.2019 Goods sold and cheque received Rs. 4,75,000.
 - 13.1.2019 Payment of Postage expenses Rs. 900 & Telephone Rs. 1,600.
 - 19.1.2019 Goods sold to Minaxi Rs. 18,375.
 - 22.1.2019 Cash withdrawn from bank Rs. 10,000.
 - 28.1.2019 Goods withdrawn for personal use Rs. 4,900.
 - 31.1.2019 Received from Minaxi for full settlement Rs.18,000.

(Turn Over)

3. From the following Trial Balance of M/s. Das & Co, Prepare the Trading & P/L accounts for the year ending 31st March, 2019 and Balance Sheet on that date:

<u>Particulars</u>	<u>Debit(Rs.)</u>	<u>Credit(Rs.)</u>
Capital		3,20,000
Plant & Machinery	2,58,650	
Purchases and Sales	3,00,000	4,50,000
Returns	10,000	12,000
Opening Stock	70,000	
Discounts	1,350	950
Debtors & Creditors	45,200	35,000
Salaries & wages	28,300	
Wages & salaries	42,000	
Carriage Inward	850	
Carriage Outward	1,100	
Advertisement	2,500	
Furniture	50,800	
Cash at Bank	6,000	
Cash in Hand	1,200	
<u>Total</u>	<u>8,17,950</u>	<u>8,17,950</u>

Additional Information:

- i. Closing Stock as on 31st March, 2019 was Rs. 60,000.
 - ii. Depreciation on Plant & Machinery @ 15%, Furniture 10%.
 - iii. Provision for bad debt @ 10%.
 - iv. Interest on capital @ 8%.
4. Define Accounting Principle? Briefly explain the various accounting principles to be observed at recording stage and reporting stage.
5. What is Trial Balance? Briefly explain the objectives and methods for preparation of trial balance.

Section – B, Word Limit- 500

Answer any three (8X3=24)

6. Define Accounting. Briefly explain the objectives, users, and limitations of accounting.
7. From the following information, prepare a Bank Reconciliation statement of Ms. Amrita & Co. for the month of March 2020.
 - Balance as per Cash Book Rs. 18,350.
 - Cheque deposited but not yet cleared Rs. 4,900.
 - Cheque issued to Vinod but not yet presented for payment Rs. 3,700.
 - ATM charges debited by the bank Rs. 175.
 - Dividend & Interest collected by the bank Rs. 2,950.
 - Interest credited by the bank Rs. 250.
 - Insurance premium paid by the bank Rs. 2,200.
8. Prepare a triple column cash book for Ms. Sarita & Co. from the following information:
 - 1.2.2019 Opening cash balance was Rs. 16,800 and bank balance was Rs. 34,500.
 - 3.2.2019 Electricity charges Paid by cheque for Rs. 6,900
 - 4.2.2019 Goods sold for cash Rs. 34,300, Cheque for Rs. 21,250
 - 6.2.2019 Wages paid in cash Rs. 3,750
 - 12.2.2019 Cash withdrawn from bank Rs. 4,450
 - 14.2.2019 Cheque Paid to Simran Rs. 6,700 for full settlement of Rs. 7,000
 - 16.2.2019 Received a cheque of Rs. 4,500 in full settlement for the account of Mr. Abani account Rs. 5,000.
 - 19.2.2019 Goods sold on credit to Mr. Akash Rs. 7,300.
 - 25.2.2019 Insurance premium paid in cash Rs. 4,500, salary paid through cheque Rs. 32,000.
 - 28.2.2019 Cash deposited into bank Rs. 19,500

9. What is financial statement? Discuss various objectives and tools for financial statement analysis.
10. Define Cash Flow Statement and state its objectives. How to prepare Cash Flow Statements?

Section-C (5X2=10)

Answer any two.

11. Write the rule for 'Debit' and 'Credit' as per Modern Approach & Traditional Approach.
12. Write a short note on 'Accounting cycle'.
13. Write a short note on 'Accounting Standards'.
14. Calculate Cost of Goods Sold from the following information:

Purchases during the year Rs. 2,50,000
Stock as on 1st April 2020 Rs. 55,000
Stock as on 31st March 2021 Rs. 25,000
Return on purchases Rs. 10,000

Sales during the year Rs. 4,80,000
Carriage Inward Rs. 15,000
Octroi Duty Rs. 2,000
Labour charges Rs. 8,000



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BUSINESS ETHICS

Section – A Word Limit- 700-1000

Answer any three (12X3=36)

- 1- What is morality? Explain different ethical theories on business ethics?
- 2- What do you mean by ethical leader? Explain importance and different leadership styles found within the organization.
- 3- What do you mean by Karma Yogo? Explain various Vedantic philosophies implemented on business.
- 4- Bring out various factors where in unethical practices is going on in Human resources management.
- 5- What are the ethical issues related to Information technology?

(Turn Over)

Section – B Word Limit- 500

Answer any three (8X3=24)

- 1- What is Consequentialism theory?
- 2- Discuss the ethical principles of Mahatma Gandhi which implemented on business.
- 3- What are 5Ps goals on the sustainable development?
- 4- Explain various ethical issues related to advertisement.
- 5- Discuss about unethical issues related to IT industry and explain about preventive majors.

Section – C Word Limit- 300

Answer any three (5X2=10)X2

- 1- What is insider trading?
- 2- What is discrimination within the organization?
- 3- What is theory of virtue?
- 4- Define code of ethics.
- 5- What are the ethical issues related to engineering?



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HUMAN RESOURCE MANAGEMENT

Section – A Word Limit- 700-1000

Answer any three (12X3=36)

1. Define HRM? Discuss the objectives, nature and function of HRM?
2. Define human resources planning. Explain the techniques of manpower forecasting used in industry.
3. What is meant by recruitment? Explain the various sources of recruitment of employees.
4. What do you mean by performance appraisal? Briefly discuss methods of performance Appraisal.
5. Discuss the need for training in an industrial enterprise. Explain the different method of training.

(Turn Over)

Section – B Word Limit- 500

Answer any three (8X3=24)

1. What is selection? Briefly explain the process of selection.
2. Discuss the role and skills of a HR manager in an organization.
3. Describe the different types of separation of employees from the organization?
4. Define training. Briefly discuss the importance and types of training.
5. Explain the various legally required fringe benefits in India.

Section – C Word Limit- 300

Answer any three (5X2=10)

1. Distinguish performance appraisal from potential appraisal.
2. Distinguish between Minimum Wage, Fair Wage and Living Wage.
3. What is induction? Discuss its objective.
4. What is promotion? What is its purpose?



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Section - A. Word Limit- 700-1000

Answer any three (12X3=36)

1. Explain different concept of marketing. What do you mean by marketing environment? Elaborate Micro environment
2. Define product life cycle (PLC) as a marketing tool. Briefly describe each of the four main stages of the PLC with the 4P's strategy adopted at each stage.
3. Define marketing information system (MIS). What are its elements? Discuss MIS as an integrated model by identifying the inter-relationship among its elements.
4. Define a product and identify the layers of the product Elaborate in brief how every layer is important in a product.
5. Who is a consumer? Discuss the various stages involved in the consumer buying behavior process for buying a high involved product.

Section - B. Word Limit- 500

Answer any three (8X3=24)

1. What do you mean by STP? What are its benefits? Discuss briefly the bases of market segmentation.
2. Describe the significance of pricing in marketing. Identify the factor and briefly discuss the various pricing strategies.
3. What is the role of marketing research? Discuss the various stages of the marketing research process?
4. Differentiate between Advertising and sales promotion?
5. Discuss the role of marketing in the economic development process of a nation by highlighting its role in economic development of India.

Section - C. Word Limit- 300

Answer any two (5X2=10)

1. Outline the various stages in new product development.
2. Discuss different types of target marketing strategies.
3. Discuss the four components of marketing mix.
4. Elaborate different channel of distribution.



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FINANCIAL MANAGEMENT

Section – A Word Limit- 700-1000

Answer any three (12X3=36)

1. Explain wealth maximization objectives of financial management? How is the goal of wealth maximization a better operative criterion than profit maximization?
2. "Operating leverage is determined by firm's cost structure and financial leverage by the mix of debt and equity funds to finance the fixed assets. These two leverages when combined provide a risk profile of the firm. "Explain.
3. ABC Ltd. has equity share of Rs.5,00,000 divided in to shares of Rs100each.It wishes to raise further further Rs.3,00,000 for expansion cum modernization plans. The company plans the following financing schemes:
 - (a) All Rs3, 00,000Equity shares

(Turn Over)

(b) Rs1,00,000 in Equity shares and Rs2,00,000 in debt@10% p.a.

(c) All Rs3,00,000 debt at 10% p.a.

(d) Rs1,00,000 in Equity shares and Rs2,00,000 in Preference capital with the rate of dividend at 8%.

The company's expected Earnings Before Interest and Tax (EBIT) are Rs.1,50,000. The corporate rate of tax is 50%. Determine the Earning per share (EPS) in each plan and decide which option is to be selected.

4. The finance manager of a company has to advise the Board of directors on choosing between two competing project proposals which require an equal investment of Rs1,00,000 and are expected to generate cash flows as under:

End of the Year	Project I	Project II
1	48,000	20,000
2	32,000	24,000
3	20,000	36,000
4	Nil	48,000
5	24,000	16,000
6	12,000	8,000

If the cost of capital is 10% p.a., which project proposal should be accepted and why?

Note: Present value table shall not be provided in the examination. All calculations are to be done with the help of calculators.

5. Differentiate between Gross and Net working capital & Permanent and Temporary working capital? Elaborate different spontaneous and negotiated sources of financing working capital?

Section – B Word Limit- 500

Answer any three (8X3=24)

6. Examine the inter-relationship among investment, financing and dividend decision briefly.
7. “Traditional approach to capital structure is a compromise between Net Income approach and Net Operating Income approach “.Explain.
8. The cash outflow of Project XYZ is Rs80,000. The different cash inflows relating to the project are as follows:

Year	Cash Inflows(Rs)
1	10,000
2	20,000
3	30,000
4	30,000
5	40,000
6	30,000
7	30,000

The cost of capital is assumed to be 10%. Calculate the Payback period and Discounted payback period of the project?

9. The following information is available in respect of Swapna limited:

Capitalization Rate=10%

Earning Per Share=Rs.50

Assumed Rate of Return on Investment=8%

Show the effect of dividend policy on market price of shares applying Walter's formulae when dividend payout ratio is (a) 0% (b) 20% (c) 40% (d) 80% and (e) 100%

10. What do you mean by Inventory? What are the purposes of holding Inventory? Discuss different tools and techniques of management of inventory briefly?

Section – C Word Limit- 300

Answer any three (5X2=10)

11. Explain the concept of Weighted Average Cost of Capital (WACC)?

12. What is Internal Rate of Return (IRR)?

13. What is the importance of Operating cycle in working capital requirement?

14. Explain the decisioncriteria under Profitability Index method of Capital Budgeting?



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Section - A. Word Limit- 700-1000

Answer any three (12X3=36)

1. Define OB. Discuss the different model of man with their implication on various organizational behavior.
2. Define personality. "Personality is like a mirror through which one see to one's self to the world how world see about a person." In the light of this statement explain the theories of personality.
3. What is attitude? Explain the different components and functions of attitude.
4. Define motivation. Discuss the Maslow's theory of motivation. Give an example of how each can be satisfied.
5. What is leadership? Examine the different styles to the study of leader behavior.

Section - B. Word Limit- 500

Answer any three (8X3=24)

1. Define personality. Discuss the ' Big Five' personality factor.
2. What is perception ? Explain its nature. What are the elements of perceptual process?

(Turn Over)

3. What is learning? What is classical conditioning ? How does it differ from operant conditioning?
4. Differentiate between formal and informal communication. What are the merits and limitation of informal communication?
5. Explain the different theories of leadership.

Section - C, Word Limit- 300

Answer any two (5X2=10)

1. Explain the Herzberg's Two factors theory of motivation.
2. What Describe the three needs developed by McClelland's theory motivation.
3. Write the difference between leadership and management.
4. How will you distinguish leader from manager?

