

**Date : 08.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Advertising & Promotion Management)**

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

1. Define Campaign. Discuss the different parameters used for developing a campaign.
2. What is Creative Services? Describe the role of creative services in the modern era of advertising.
3. What are the Post- testing techniques used to measure the impact of advertisements on the attitude of target audience?
4. Discuss the different types of trade promotion schemes with their usage.
5. What are the differences between advertising and sales promotion. Highlight the salient features of a Sales promotion Programme?
6. Highlight the difference between ATL (Above the Line) and BTL (Below the Line Promotion). Discuss the relevance of the both type of promotion.

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**Date : 09.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (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

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**Date : 09.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

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

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

1. “The best management accounting system is one that provides managers with all the information they would like to have”. Do you agree with this statement? Elucidate your answer.
2. In a factory, 100 workers are engaged and the average rate of wage is Rs.0.50 per hour, Standard working hours per week are 40 and standard performance is 10 units per gang hour. During a week in March, wages paid for 50 workers were at the rate of Rs.0.50 per hour, 10 workers at Rs.0.70 per hour and 40 workers at Rs.0.40 per hour. Actual output was 380 units. The factory did not work for five hours due to break down of machinery. Calculate appropriate Labour variances.

3. The following figures are available from the record of Vanila enterprises as at 31<sup>st</sup> March:

Particulars	2014 (Rs. In Lakhs)	2015 (Rs. In Lakhs)
Sales	150	200
Profit	30	50

Calculate:

- i. The P/V ratio and total fixed expenses.
  - ii. The Break-even level of sales.
  - iii. Sales required to earn a profit of Rs. 90 lakhs.
  - iv. Profit or loss that would arise if the sales were Rs. 280 lakhs.
4. Define budgetary control and distinguish it from standard costing. Discuss the inter relationship between budgetary control and standard costing system.
  5. How cost audit is different from financial audit? Discuss the provisions of cost audit under Companies Act.
  6. Write short notes on: (Any two)
    - a. Responsibility Accounting.
    - b. Absorption Costing Vs. Marginal Costing.
    - c. Make or Buy Decisions.

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**Date : 10.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Advance Accounting)**

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

1. State the two widely methods applied for valuation of shares with suitable examples.
2. Define the term amalgamation as per AS-14. Discuss different types of amalgamation. Distinguish between pooling of interest method and purchase method.
3. Discuss the various legal provisions for preparation of Consolidated Financial Statement in India as per AS-21.
4. Explain the process of preparing Final Accounts of Banking Companies with a specimen format. Discuss the provision of Non-Performing Assets (NPA).
5. Discuss the important approaches to the valuation of human resources in detail.
6. From the following particulars available in respect of Energy Electric Co. as on 31.03.2012. Find out the (i) Capital base (ii) Reasonable return (iii) Surplus and give the calculation for disposal of surplus, if any.

Particulars	Rs.	Particulars	Rs.
Fixed Assets	60,00,00,000	Debentures	10,00,00,000
Accumulated Depreciation	20,00,00,000	Tariff & Dividend control Reserve	3,00,00,000
Cost of licenses	1,00,00,000	Security deposit received from consumers	3,00,00,000
Depreciation reserve fund investment	20,00,00,000	Monthly average of the month end balances of stores, material & cash	3,00,00,000
Loans advanced by the State Electricity Board	5,00,00,000	Clear profit for the Year	
Contingency Reserve	2,00,00,000		6,10,00,000

Other information:

- i. All statutory investments stand at the current figures 1<sup>st</sup> April 2011 & earn a return of 10% p.a.
- ii. The applicable RBI rate is 9%.

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**Date : 11.01.2018**

**M.A (Eco/Edu/Pol.Sc./MSW/M.Com) Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Development Administration)**

**Answer any two.**

**15 × 2 = 30 Word Limit – 1000**

**Time : 1 hrs.**

1. Critically discuss Millennium Development Goals and Sustainable Development Goals.
2. Write an essay on National Plan and National Planning Machinery.
3. Examine the nature and significance of Development Administration.
4. ‘Women empowerment is means to development’ – comment.
5. ‘District Collector and Block Development officer are key to development at District and Block levels respectively.
6. Without the development of scheduled Tribes and Scheduled castes sustainable development is not possible. In light of this statement examine the development scheme for STs and SCs.

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**Date : 11.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Business Policy & Strategic Management)**

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

1. Define Business Planning. Explain its role and importance in the Strategic decision making.
2. Explain the various Models of Strategic Management Process in detail.
3. How the business environment is forecasted? Discuss the objectives and obstacles faced by a manager at the time of forecasting the business environment.
4. Discuss the various steps involved in analysis and implementation of the strategy with suitable examples.
5. Explain various types of acquisition strategy with their advantages and dis-advantages in detail.
6. Write short notes with examples on any two:-
  - (a) Environmental Analysis
  - (b) SWOT Analysis
  - (c) Mission & Vision.

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**Date : 12.01.2018**

**M.A (Pub.Ad/Pol.Sc./Eco./Soc./MSW/M.Com) Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE  
(Disaster Management)**

**Answer any two.**

**15 × 2 = 30 Word Limit – 1000**

**Time : 1 hrs.**

1. Water Pollution has many hazards – Discuss.
2. What are the effects of Earthquake? How can the bad effects be checked?
3. ‘Buildings Catching Fire is very common now-a-days’. What are the causes and how can they be averted?
4. ‘Disaster Information is important in checking casualties’ – Discuss.
5. Examine the role of ‘Disaster Medicines’ during and after disasters.
6. Discuss the impacts of Phailin and Hudhud cyclone in Odisha.

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**Date : 12.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (International Business)**

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

1. What is economic integration? State various kinds of economic integrations and their advantages in detail.
2. Discuss the various characteristics of the foreign exchange market and trade mechanism followed there in and its impact on the national economy.
3. Discuss the role played and steps taken by World Bank and IMF for the promotion and development of international trade.
4. Compare and contrast between FII and FDI. State the reasons behind lower FDI inflow into India as compared to its Asian peers.
5. Explain New Economic Policy of India. State the reasons for Government intervention in formulating Trade and Investment Policy.
6. Write short notes on:- (any two)
  - a. Regional Blocks.
  - b. Import Quotas.
  - c. UNCTAD.

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**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Business Taxation)**

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

1. Discuss the provisions of Income Tax Act, 1961 regarding computation of a partnership firm's business income u/s 185.
2. Define Corporate Tax Planning. Discuss relating to:
  - a. Amalgamation.
  - b. Depreciation.
  - c. Foreign Companies.
3. Define MAT. Discuss the applicability of MAT for the LLPs for calculating the tax liability.
4. State the various power of Commissioner of IT in relation to search and seizure u/s 132 of the IT Act.
5. ABC Ltd., a company in which the public are substantially interested, submits the following particulars for the previous year ending March 31<sup>st</sup>, 2015. Determine the tax liability for the assessment year 2015-16 on the assumption that dividend distributed for the year 2015-16 is Rs. 4, 20,000. (Date of distribution: May 10, 2015.).

<b>Particulars</b>	<b>(Rs.)</b>
Profit from manufacturing activity in India (Set up in 1970)	8,60,000
Dividends from an Indian Company	3,00,000
Dividends from a foreign Company on shares allotted to it in consideration of transfer of technical know-how.	6,00,000
Royalty from the Nepal Govt. for use of its patent	2,50,000
Royalty from an Indian company in respect of transfer of technical know-how	1,50,000
Short term gain on sale of shares	15,000
Short term loss on sale of land	12,000
Long term gain on sale of building (sale proceeds: Rs. 1, 50,000, indirect cost of acquisition: Rs. 1,12,400)	37,600
Long term loss on sale of shares (sale price: Rs. 28,000, indexed cost: Rs.58,000)	30,000
Short term gain on sale of machine (sale proceeds: Rs. 2,00,000, Cost of acquisition as per sec.50: Rs. 1,40,000)	60,000
Brought business loss	5,00,000
Unabsorbed depreciation	1,00,000

6. Write short notes on: (Any two)
  - a. Capital Gain.
  - b. Carry forward and Set-off losses.
  - c. Powers and functions of settlement Commission.

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**Date : 16.01.2018**

**M.A (Pub.Ad/Eco./Sociology) Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE  
(Rural Development)**

**Answer any two.**

**15 × 2 = 30 Word Limit – 1000**

**Time : 1 hrs.**

1. Examine how globalization and rural development are inter linked.
2. Examine the role of Rural Local Bodies in the development of rural India.
3. 'Rural Co-operations and rural Banks improved the status of rural poor' –Examine.
4. Discuss the need and merits of MGNREGS.
5. What is PURA ? What are its objectives.
6. Write a note on 'Sarva Sikshya Avyan (SSA)'.

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**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Cost and Management Accounting)**

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

1. “The best management accounting system is one that provides managers with all the information they would like to have”. Do you agree with this statement? Elucidate your answer.
2. In a factory, 100 workers are engaged and the average rate of wage is Rs.0.50 per hour, Standard working hours per week are 40 and standard performance is 10 units per gang hour. During a week in March, wages paid for 50 workers were at the rate of Rs.0.50 per hour, 10 workers at Rs.0.70 per hour and 40 workers at Rs.0.40 per hour. Actual output was 380 units. The factory did not work for five hours due to break down of machinery. Calculate appropriate Labour variances.

3. The following figures are available from the record of Vanila enterprises as at 31<sup>st</sup> March:

Particulars	2014 (Rs. In Lakhs)	2015 (Rs. In Lakhs)
Sales	150	200
Profit	30	50

Calculate:

- v. The P/V ratio and total fixed expenses.
  - vi. The Break-even level of sales.
  - vii. Sales required to earn a profit of Rs. 90 lakhs.
  - viii. Profit or loss that would arise if the sales were Rs. 280 lakhs.
4. Define budgetary control and distinguish it from standard costing. Discuss the inter relationship between budgetary control and standard costing system.
  5. Differentiate between Process costing and Job costing. How normal and abnormal losses are treated in process costing?
  6. Write short notes on: (Any two)
    - a. Responsibility Accounting.
    - b. Absorption Costing Vs. Marginal Costing.
    - c. Make or Buy Decisions.

**Date : 18.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Financial Markets and Institution)**

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

1. Explain the role and functions of Financial Institution & Financial Instrument. Discuss its interdependency in survival with suitable examples.
2. Discuss the innovative financial instruments introduced recently and bring out their features.
3. Explain in detail the role & functions underwriter of New Issue Market.
4. Discuss the process of Book- Building Process with suitable examples.
5. Why Call Money Market is considered as the shortest market in Indian Financial System. Discuss.
6. Explain the role of SEBI & RBI for economic growth and development in the country.

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**Date : 19.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Merchant Banking & Financial Services)**

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

1. Define Lease? Discuss the different types of lease with appropriate examples.
2. Define Venture Capital. Describe the types of venture Capital firms.
3. Give an account about evolution of Mutual Fund in the world and India.
4. What is Factoring? Describe the process of it with examples.
5. Define Merger. Explain the process and various types of mergers.
6. Discuss the importance & essentialities of Credit Rating Agencies in India.

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**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Security Analysis & Portfolio Management)**

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

1. “Putting eggs in a single basket is riskier than putting eggs in different baskets”. Elucidate your answer.
2. Define bond. Discuss various methods of bond valuation with suitable examples. State the various bond management strategies?
3. What do you mean by efficient market hypothesis? Briefly discuss the empirical tests of weak form efficiency. How the efficient market hypothesis differs from fundamental analysis.
4. A Ltd. has an expected return of 22% and standard deviation of 40%. B Ltd. has an expected return of 24% and standard deviation of 38%. A Ltd. has a beta of 0.86 and B Ltd. has a beta of 1.24. The correlation coefficient between the return of A Ltd. and B Ltd. is 0.72. The standard deviation of the market return is 20%. Suggest:
  - i. Is investing in B Ltd. is better than A Ltd.
  - ii. If you invest in 30% in B Ltd. and 70% in A Ltd., what is your expected rate of return and portfolio standard deviation?
  - iii. What is the market portfolio's expected rate of return and how much is the risk free rate?
  - iv. What is the beta of the portfolio, if A Ltd.'s weight is 70% and B Ltd.'s weight is 30%?
5. State the essential difference between the Sharpe's and Treynor's index of portfolio performances. Specify which one is preferable and why?
6. Write Short notes on: (any two)
  - a. SML Vs. CML.
  - b. Futures Vs. Forward contract.
  - c. Sheena Ltd.'s equity share currently sells for Rs.23 per share. The Company's finance manager anticipates a constant growth rate of 10.5% and an end of year dividend of Rs.2.50.
    - i. What is the expected rate of return?
    - ii. If the investor requires a 17% return, should he purchase the stock?

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**Date : 22.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Consumer Behaviour)**

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

1. How the understanding of consumer behavior can give an organization strategic advantage? Discuss.
2. Does attitude matter in consumer decision making? Which methods are required to measure attitude?
3. Discuss the focus of marketing strategies for different types of buying behavior.
4. The future group has two retail outlets- 'Big Bazaar' and 'Pantaloon' targeting different classes of the society. How do you think that the social class differences has influenced their marketing strategies ?
5. What is opinion leadership? Briefly explain the methods used to measure opinion leadership.
6. "The adoption of a innovation depends on the characteristics of a consumer". Do you agree? Justify.

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**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

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

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

1. Define production function. State the areas in which production function can offer competitive advantages to a firm with suitable examples.
2. State the information required for facilities layout planning. Explain the various types of layout in detail.
3. Compare and contrast the material handling system in product layout and process layout.
4. Define inventory management. Discuss various methods of inventory valuation with suitable examples.
5. 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.

6. Write short notes on:- (any two)
  - a. JIT
  - b. MRP.
  - c. A ltd. has the following information:  
Annual Product Demand is 3,000 units, ordering cost is Rs. 100, Inventory carrying cost is Rs. 0.20 and cost of one unit of item is Rs. 5/-. You are required to compute:
    - i. Most economic order quantity
    - ii. Numbers of orders per year
    - iii. Optimal time between two consecutive order, and
    - iv. Optimal cost of item.

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**Date : 24.01.2018**

**M.Com / M.S.W Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper - (Indian Society)**

**Answer any two.**

**15 × 2 = 30 Word Limit – 1000**

**Time : 1 hrs.**

1. Explain the major elements of Indian Society.
2. Analyse the functions of Legal System in Modern Society.
3. Evaluate the concept of Sanskritization as a process of social change in India.
4. Critically analyse the Indological Approach for the study of Indian Society.
5. In which way Industrialization and Urbanization have changed the Indian Social Set-up?
6. Point out the causes, consequences and remedial measure for population growth.

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**Date : 25.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Sales & Distribution Management)**

**Answer any Two**

**15 X 2 = 30 Word limit – 1000**

**Time – 1 hrs.**

1. Define Sales Management. Discuss the Process of selling and skills required by a sales person.
2. Discuss the importance of sales organization. Discuss the various types of sales organization and responsibilities of a sales manager in detail.
3. Explain the meaning, importance and procedure for selection of sales forces.
4. Discuss Indian Distribution System. State various factors responsible in designing distribution system. How can you manage physical distribution system?
5. Elaborate the importance of channels of distribution. Differentiate between Horizontal and Vertical Marketing System.
6. Write Notes on: (Any two)
  - a. Sales Quota.
  - b. Sales forecasting Vs. Sales Budgeting.
  - c. Whole Selling.

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**Date : 27.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Human Resources Planning & Development)**

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

1. “There are various levels of man power planning in an industrial enterprise, but each has its own objective, technique and approach”. Discuss.
2. “HRIS must be integrated with the overall management information system of the organization”. Elucidate your answer.
3. Discuss the approaches to improve quality of working life in an industrial organization and state its impact on organizational climate.
4. Define career planning and career development. State the various career development actions in detail.
5. State the importance of HRD. Discuss various models of HRD in detail.
6. Write short notes on: (Any two)
  - a. Performance Appraisal.
  - b. Assessment Centre.
  - c. Succession Planning.

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**Date : 29.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Managing Employee Relation & Related Laws)**

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

1. Discuss different approaches to industrial relation. State the functions and responsibilities of industrial relation specialists.
2. Explain the labour legislation growth in India and impact of ILO. State the protective and regulatory measures of labour legislation.
3. Discuss various provisions of Minimum Wages Act, 1948. State how it is benefited to workers.
4. Explain the various authorities under the Industrial Dispute Act which help to settle different industrial disputes.
5. Discuss the various provisions of Employee Provident Fund Act, 1952. State the benefits of EPF Act to employees.
6. Write short notes on: (Any two)
  - a. Maternity Benefit Act, 1961.
  - b. WPM Practices in India.
  - c. Distinguish between Lock out and Strikes.

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**Date : 30.01.2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (Management of Training & Development)**

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

1. “Training is the process of upgrading the knowledge and skill, where as development relates to upgrading of attitude of an employee”. Explain.
2. Define learning. State how it affects the employee’s capabilities, competencies and commitment levels.
3. Define Training Need assessment (TNA). Why TNA is an important technique to be adopted before conduct of a training programme? Briefly note down various obstacles to be faced while applying TNA.
4. State the importance of collecting feed back after training programme. Explain various methods for collecting feed back after training programme.
5. Discuss the various skills and qualities required by a trainer. State different ideal steps taken by a trainer to gain attention of the training programme.
6. Write short notes on: (any two)
  - a. Induction Vs. Orientation.
  - b. Job rotation Vs. Job retrenchment.
  - c. On the Job Training Vs. Of the Job Training.

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**Date : 31.01. 2018**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2018 CBCS DDCE**

**Paper – (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. Discuss the significance of software and hardware in accounting system.
3. What is an input and output device? Discuss its uses in computerized system in detail.
4. What are optional vouchers? How do they differ from memo voucher? Write a note on the applications of optional vouchers.
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.

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