DDCE-IIIS-CBCS —
M. Com (Gr. A – Acct.
Inf. Syt.) R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of **700-1000** each : $12 \times 3 = 36$

1. Explain the type of data that can be included in AIS depending on the nature of the business.
2. Explain the six components that are essential to create the typical AIS.
3. Discuss the significant features and designing of double entry system with the help of examples.
4. Explain computer process for accounting.
5. What are various types of files ? Explain each of them.

(Turn over)

Section – B

Answer any **three** questions within word limit of **500** each : 8×3 = 24

6. Explain the principles of form design.

7. Explain why the coding sysytem is used for transaction processing.

8. Explain how AIS and MIS are inter-related ? How MIS helps management ?

9. Explain, in detail, organisation of data.

10. Explain computer process for accounting.

Section – C

Answer any **two** questions within word limit of **300** each : 5×2 = 10

11. Write a short note on working of a computer.

12. What are different features of computer.

13. Differentiate between data and information.

14. What are the limitation of TPS ?

DDCE-IIIS-CBCS — M. Com (Gr. A – Adv. Acct.) R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of **700-1000** each : 12×3 = 36

1. Prepare a consolidated Balance Sheet from the Balance Sheets of H Ltd. And S Ltd. :

Liabilities	H Ltd. RS.	S Ltd. RS.	Assets	H Ltd. RS.	S Ltd. RS.
Share Capital			Sundry Assets	8,000	1,200
Equity Shares			Stock	6,100	2,400
of Rs. 10 each	10,000	2,000	Debtors	1,300	1,700
Profit & Loss A/c	4,000	1,200	Bills Receivable	100	–

Liabilities	H Ltd. RS.	S Ltd. RS.	Assets	H Ltd. RS.	S Ltd. RS.
Reserve Fund	1,000	600	150 Shares in S Ltd (at cost)	1,500	–
Creditors	2,000	1,200			
Bills Payable	–	300			
Total	17,000	5,300	Total	17,000	5,300

Following other additional information are also given :

(i) Company S Ltd. has earned all the profits only since the above 150 shares were acquired by H Ltd.

(ii) On the date of acquisition of these 150 shares by H Ltd., S Ltd. got reserves of Rs. 600.

(iii) The bills payable of S Ltd. were in favour of H Ltd. which had discounted of Rs. 200 of them.

(iv) Sundry assets of S Ltd. were undervalued by Rs. 200.

(v) Stock of H Ltd includes goods of Rs. 500 purchased from S Ltd. at a profit of 25%of cost.

2. The following is the Balance Sheet of ABC Ltd. as on 31st December, 2015 :

Liabilities	Rs.	Assets	Rs.
3000 Equity Shares of 100 each	3,00,000	Cash at Hand	2,000
		Cash at Bank	20,000
		Sundry Debtors	80,000
1500, 8% Preference Shares of Rs. 100 each	1,50,000	Stock in Trade	1,40,000
		Land & Building	2,05,000
		Furniture	30,000
		Goodwill	70,000
General Reserve	40,000	Discount on Issue of Shares	18,000
Profit & Loss A/c	10,000		
Bank Loan	50,000		
Sundry Creditors	15,000		
Total	5,65,000	Total	5,65,000

The value of assets is assessed as follows :

(i) Furniture is to be depreciated at 10%.

(ii) Value of Stock in Trade, Land and Building and Goodwill is estimated at Rs. 1,20,000, Rs. 2,50,000 and Rs. 80,000 respectively.

(iii) Debtors are expected to realise 80% of book value.

Find out the value of equity shares.

3. The summarised Balance Sheets of A Ltd. and B Ltd. as at 01. 01. 2016 are as under :

Liabilities	A Ltd. RS.	B Ltd. RS.	Assets	A Ltd. RS.	B Ltd. RS.
Equity Shares of Rs 10 each	1,50,000	1,00,000	Plant and Machinery	2,30,000	1,10,000
10% Debentures	50,000	–	Stock	80,000	90,000
12% Debentures	–	1,00,000	Debtors	30,000	20,000
Profit & Loss A/c	30,000	60,000	Cash & Bank	60,000	80,000
Total	4,00,000	3,00,000	Total	4,00,000	3,00,000

The Above two companies agree to amalgamate and form a new company AB Ltd. on the following conditions for the both the companies :

(i) An exchange of six shares in AB Ltd. of Rs. 10 each at par for every 5 shares.

(ii) 90% of equity shares holders will be discharged by the issue of equity shares of AB Ltd. The balance 10% will be discharged by paying cash (all assets and liabilities are taken over at book value).

You are required to show :

(i) The calculation of purchase consideration.

(ii) Ledger accounts to close the books.

(iii) Journal entries in the books of AB Ltd.

(iv) Opening Balance Sheet of AB Ltd.

4. Explain why it is necessary these days to account for price level changes. Also explain monetary and non-monetary items while accounting for price level changes.

5. Define Human Resource Accounting. Discuss various approach of valuation of Human Resource for a company.

Section – B

Answer any **three** questions within word limit of **500** each : 8×3 = 24

6. Give a specimen format of preparing Profit and Loss Account of a banking company according to Banking Regulation Act, 1949.

7. Define IRDA. Discuss the regulation provided by IRDA for preparation of financial statement of Insurance Companies.

8. Explain the following terms / expressions found in the Accounts of Electricity Companies In India :

   (a) Clear profit

   (b) Tariff and Dividend Control Reserve

   (c) Contingency Reserve

   (d) Development Reserve

9. Ascertain the value of goodwill of Alpha Limited carrying on business from the following :

Balance Sheet as at 31st December, 2015.

Liabilities	Rs.	Assets	Rs.
Paid up capital 2,500 shares of Rs. 100 each fully paid	25,00,000	Goodwill	2,50,000
		Land and Building at Cost	11,00,000
Bank Overdraft	4,80,000	Plant and M2achinery	10,00,000

Balance Sheet as at 31st December, 2015.

Liabilities	Rs.	Assets	Rs.
Sundry Creditors	8,05,000	Stock in Trade	15,00,000
Provision for Taxation	4,25,000	Book Debt less provision	9,60,000
Profit & Loss Appropriation Account	6,00,000		
Total	**48,10,000**	**Total**	**48,10,000**

The company started its operations in 2011 with a paid up capital of as aforesaid of Rs. 25,00,000.

Profits earned before providing for taxation have been as follows :

Year ended 31st December :

2011 : Rs.6, 00, 000,

2012 : Rs. 7, 50, 000,

2013 : Rs. 8, 50, 000

2014 : Rs. 9, 50, 000,

2015 : Rs. 8, 50,000

Income Tax @ 50% has been payable on these profits. Dividends have been distributed from the profits of the first three years @ 10% and from those of next two years @ 15% of the paid -up Capital.

10. The Balance Sheet of X Co.Ltd. and Y Co. Ltd. as at 31 st December, 2015 as follows :

Liabilities :	X Co. Ltd. (Rs.)	Y Co. Ltd. (Rs.)
Share Capital	3,00,000	1,50,000
General Reserve	50,000	30,000
Profit and Loss Account	50,000	20,000
Sundry Creditors	40,000	15,000
Total	**4,40,000**	**2,15,000**
Assets	**X Co. Ltd. (Rs.)**	**Y Co. Ltd. (Rs.)**
Goodwill	20,000	30,000
Land and Building	1,40,000	75,000
Plant and Machinery	1,10,000	50,000
Stock in Trade	60.000	35.000
Sundry Debtors	60,000	20,000
Bank	50,000	15,000
Total	**4,40,000**	**2,15,000**

The two companies decided to amalgamate into a new company Z Co. Ltd. which will take over the assets and liabilities of these companies at the following terms :

X Co. Ltd. : Holders of each share of Rs. 30 each in the company, would receive 6 equity shares of Rs.5 each fully paid up and Rs. 5 cash.

Y Co. Ltd. : Holders of each share of Rs. 15 each in the company, would receive one 12% preference shares of Rs. 10 each fully paid up and Rs. 10 cash.

You are required to calculate purchase consideration of each company separately.

Section – C

Answer any **two** questions within word limit of **300** each : 5×2 = 10

11. What are the methods of valuation of Non-purchased Goodwill ?

12. How do you evaluate minority Interest ? Is it a liability of the holding Company ?

13. What are the methods for valuation of shares of a company ?

14. What are the different conditions which must be satisfied for treating an amalgamation in the nature of merger ?

DDCE-IIIS-CBCS —
M. Com (Gr. C – Advt.
& Promtn. Mgt) R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

Answer from all the Sections as directed.

Section – A

Answer any **three** questions within word limit of 700-1000 : 12×3 = 36

1. What is the role of advertising and how is it different from "Salesmanship" ? What are its benefits and limitations ? Outline principles of advertising.

2. "Message designing is very important, as it gives emphasis on Positioning and Marketing Objectives – Critically evaluate this statement.

3. What is importance of an Ad-Agency and Ad-Agency relationship ? Discuss basic principles of Client-Agency relationship and the functions of Ad-Agency.

4. What is the need of measuring advertising effectiveness and what are the important points of evaluation ? Outline different techniques of measuring ad-effectiveness.

5. Describe the reasons of the popularity of sales promotion and what is the recent trend of this ? Outline the importance of consumers sales promotion techniques.

Section – B

Answer any three questions within word limit of 500 : $8 \times 3 = 24$

6. Evaluate the importance of "DAGMAR" approach.

7. What should be the advertisement message structure and what should be the considerations for this ?

8. Discuss the trends in compensation of Ad-Agency. Outline the important commission system.

9. What are the different types of Sales Promotion and what are the importance and limitation of each ?

10. How is Sales Promotion different from Advertising ?

Section – C

Answer any two questions within word limit of 300 : $5 \times 2 = 10$

11. Discuss the basic principles of Client-Agency relationship.

12. How "appeals" should be given importance in the message presentation.

13. How is Advertising Research related with measurement of ad-effectiveness ?

14. What is the importance of Dealers Sales Promotion techniques ? Introduce any three techniques.

———— ❋ ————

DDCE-IIIS-CBCS —
M. Com (BP & SM)
R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of **700-1000** each : 12×3 = 36

1. Account for the evolution of business policy and strategic management as a field of study through different stages.

2. There can not be a single objective for an organisation. Objectives are in fact multiple and sometimes contradicting in nature. Elucidate.

3. Why should you go for a SWOT analysis as long as your organisation enjoying a comfortable position at the market place ? How are opportunities indentified ?

4. Enumerate the steps in the process of strategy implementation. What are factors taken into consideration ?

5. Why is there a need for strategy evaluation and control ? What are its different techniques ?

Section – B

Answer any **three** questions within word limit of **500** each : 8×3 = 24

6. Elaborate different dimensions of strategic management.

7. Examplify the implications of economic and political environment for a strategist in developing strategy.

8. Enumerate the features of multinational environment and the problems posed for making strategic decisions.

9. Illustrate the linkage between strategy formulation and implementation with suitable examples.

10. What do you mean by procedural implementation of strategy ? How is it done ?

Section – C

Answer any **two** questions within word limit of **300** each : 5×2 = 10

11. Bring out a model of strategic management.

12. What are the criteria for judging strength and weakness ?

13. When is differentiation as a strategic choice opted for ?

14. What is strategic momentum control ?

DDCE-IIIS-CBCS —
M. Com (Gr. A – Bus.
Tax) R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of 700-1000 each : 12×3 = 36

1. R & M are partners in a firm Covered under Sec. 184). They share profit and loss in the ratio of 3 : 2. The P/L A/c of the firm for the year ending 31. 03. 16 is give below :

	Rs.		Rs.
To opening stock	80,000	By sales	25,25,000
To purchases	12,24,000	By closing stock	1,80,000

Particulars	Rs.	Particulars	Rs.
To office salaries	3,10,000	By winning from lotteries	50,000
To General Expenses	1,80,600	By Income from House property (Computed)	1,42,000
To Depreciation	1,28,000		
To Interest on capital @ 16% : R Rs. 96,000; M Rs. 80,000	1,76,000		
To salaries to partners : R Rs. 1,80,000; M Rs. 1,44,000	3,24,000		
To Commission : R Rs. 90,000; M Rs. 80,000	1,70,000		
To Drawings : R Rs. 12,000; M Rs. 7,200	19,200		
To Net Profit	2,85,200		
	28,97,000		28,97,000

Additional Information :

(i) General expenses include rent of Rs. 96,000 paid to R for using his building by firm and donation to P. M. National Relief Fund Rs. 25,000.

(ii) Sales include Rs. 1,80,000 for goods sold to R, whose market value is Rs. 2,10,000.

(iii) Office salaries include Rs. 12,000 paid to servant of M.

(iv) Depreciation as per Sec. 32 is Rs. 1,42,000.

Compute taxable income and tax liability of firm for AY 2016-17.

2. Discuss, in detail, the provisions of MAT U/S 115 JB with hypothetical example.

3. State the benefits under I. T. Act, 1961 to an amalgamated company and the amalgamating company in case of amalgamation.

4. What are the powers of Income Tax Officer ?

5. Define the nature of excise duty and enumerate various types of duties leviable under the Central Excise and Sales Act and rules made thereunder.

Section – B

Answer any **three** questions within word limit of **500** each : 8×3 = 24

6. What tax planning measures a firm would take to reduce tax burden ?

7. From the following information compute total income and tax liability under MAT of a Pvt. Ltd. company for A. Y. 2016-17 :

		Rs.
(a)	Interest on securities (computed)	10,000
	Income from House Property (computed)	20,000
(b)	Textile Manufacturing :	
	Profit as per P/L A/c before depreciation	2,00,000
	Depreciation	95,000
(c)	Hosiery Manufacturing :	
	Profit as per P/L A/c before depreciation	75,000
	Depreciation	18,000

	Rs.
Agency business loss brought forward from 2014-15	15,000
Income from other sources	25,000
Book profits U/S 115 JB	7,00,000

8. State, in brief, the tax planning provisions for depreciation.

9. Write a note on advance payment of tax.

10. What is customs duty ? Distinguish it from excise duty.

Section – C

Answer any **two** questions within word limit of **300** each: 5×2 = 10

11. State, in brief, the provisions relating to set off and carry forward of losses in case of a company.

12. Write a note on Tax Deduction at Source (TDS).

13. Make a distinction between a domestic and foreign company with examples.

14. What are the objectives Customs Act.

DDCE-IIIS-CBCS —
M. Com (Cost. &
Mgt. Contl.) R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of **700-1000** :

12×3 = 36

1. The following cost information of M/s ABC is available :

Fixed Expenses	Rs. 90,000
Variable cost per unit :	
• Direct Material	Rs. 5
• Direct labour	Rs. 2
• Direct Overhead	100% of direct labour
Selling price per unit	Rs. 12

Calculate : (i) P/V ratio, (ii) Break Even Sales and (iii) Sales required to earn a profit of Rs. 4, 50,000.

2. From the following information calculate the material variances :

	Standard		Actual	
Material	Quantity	Price	Quantity	Price
A	80	Rs 5.00	90	Rs 4.50
B	70	Rs 9.00	90	Rs 8.00
Total	150		180	

Additional Information :

(i) There is a standard loss of 10%.

(ii) Actual yield is 125 units.

3. What do you mean by Responsibility Accounting ? What are its fundamental features ?

4. Define the term Budgetary Control. Explain various steps necessary to install a good budgetary control system.

5. What is Cost Audit ? What point would you look into if you are assigned with the task of Cost Audit of a Manufacturing Company ?

Section – B

Answer any **three** questions within word limit of **500** : 8×3 = 24

6. Discuss the practical applications of cost-volume-profit analysis in decision making.

7. Distinguish between cost control and cost reduction.

8. State the importance of responsibility accounting for a large business organization. How can you evaluate the performance of various responsibility centers ?

9. Explain, in details, the classification of budgets according to (i) Time, (ii) Functions and (iii) Flexibility.

10. Give the provisions of Indian Companies Act, 1956 with respect to appointment, rights and responsibilities of a cost auditor.

Section – C

Answer any **two** questions within word limit of **300** :

5×2 = 10

11. What are the main differences between Absorption costing and Marginal costing ? Discuss.
12. Discuss the accounting treatment of spoilage and defectives in cost accounting.
13. Discuss various steps involved in responsibility accounting.
14. Discuss the advantages and limitations of Budgetary Control System.

DDCE-IIIS-CBCS —
M. Com (Gr. C – C. B)
R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of 700-1000 each : 12×3 = 36

1. How is study of consumer behaviour related to successful marketing of an organisation ? What are the objectives and nature of this ?

2. Examine the "Tricomponent Attitude Model" and discuss the importance of this. Discuss the significance of its three major components.

3. What is opinion leadership and what is importance of this ? Outline the opinion leadership process and discuss the measurement of this.

4. What are the different levels of consumer decision-making ? Discuss importances of a model and taking a simple model explain consumer decision making process.

5. State the importance of the followings and discuss application of these in the consumer decision making process :

   (a) Diffusion of innovation

   (b) Adoption process

   (c) Profile of consumer innovators

Section – B

Answer any **three** questions within word limit of **500** each : 8×3 = 24

6. How are attitudes learned and what are the sources of influence on attitude formation ?

7. What is "Consumer Research" and what are its objectives ? Discuss the scope of application of the consumer research.

8. What is important of cultural behaviour and what are the characteristics of culture ?

9. Discuss the importance of the views of passive man and emotional man.

10. Describe the diffusion of innovations and their application for profit and non-profit science organisations.

Section – C

Answer any **two** questions within word limit of **300** each : 5×2 = 10

11. What is the importance of the consumer psychographics in influencing consumer behaviour ?

12. What is the influence of lifestyle profiles of the social classes in studying consumer behaviour ?

13. What is the importance and limitations of Nicosia Model of consumer behaviours ?

14. Discuss the importance of the measurement of opinian leadership.

DDCE-IIIS-CBCS —
M. Com (Devlmnt.
Admn.) R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

Answer from all the Sections as directed.

Section – A

Answer any **three** questions within word limit of 700-1000 each : 12×3 = 36

1. "Development Administration refers to those activities of Government that promote economic growth, strengthen human and organizational capacites, enhance quality in the distribution of opportunities and income" (Milton Esman). Examine.

2. Explain Millennium Development Goals (MDGs) and Sustainable Development Goals (SDGs).

3. Discuss the role of voluntary Agencies in development.

4. Discuss programmes of Central Government for the welfare of Scheduled Tribes.

5. District Collector plays an important role in the development of the district – comment.

Section – B

Answer any **three** questions within word limit of **500** each : 8×3 = 24

6. Discuss the role of NITI Aayog in formulation of national plans.

7. Examine the role of co-operatives in development.

8. "People's empowerment is key to achieving sustainable development" – examines.

9. Examine the role of Block Development Officer as to development at block level.

10. Write a note on 'District Planning'.

Section – C

Answer any **two** questions within word limit of **300** each : 5×2 = 10

11. What is the meaning of Administrative Development ?

12. What are merits of Decentralization ?

13. What are barriers to Women Empowerment ?

14. Write a note on "State Planning Process".

DDCE-IIIS-CBCS —
M. Com (Dist. Mgt.)
R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of 700-1000 each : 12×3 = 36

1. What is Disaster ? Discuss it various types.
2. Examine different causes of Air Pollution. Suggest remedies.
3. Discuss the role of National Disaster Management Authority (NDMA).
4. Critically examine the 'Disaster Medicine'.
5. Examine the causes of Road Accidents. How it can be provented ?

QF – 51/4 (Turn over)

Section – B

Answer any **three** questions within word limit of **500** each :

8×3 = 24

6. Examine the causes and effects of Land slide. Give suitable recent examples.

7. What is Deforestation ? How it can be checked ?

8. Discuss the role of Odisha Disaster Rapid Action Force during disasters.

9. Examine the concept of 'Rehabilitation'.

10. What is Industrial Pollution ? Discuss its effects on people at plant sites.

Section – C

Answer any **two** questions within word limit of **300** :

5×2 = 10

11. What is Cold Wave ?

12. Discuss causes of Air Accidents.

13. Examine the role of NGOs in disasters.

14. What is Disaster Recovery ?

DDCE-IIIS-CBCS —
M. Com (Gr. B – Fin.
Mkt. & Inst.) R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of **700-1000** each : 12×3 = 36

1. "Despite about seventy years of India's independence, Indian Financial System is not developed." Critically examine.

2. Outline various stock market reforms in India. State if these reforms have been counter-productive.

3. Compare and contrast between the commercial Banks and Development Banks. State various changing functions of commercial banks in India.

4. "SEBI is a toothless tiger." Do you agree ? Justify your answer, keeping in mind the emergence of SEBI, its various pro-active measures to minimise the corporate scams and increasing number of scams in last one decade.

5. Bring out various constituents and functions of money market. State, why despite its huge potentials, money market is not very popular in India.

Section – B

Answer any **three** questions within word limit of **500** each : $8 \times 3 = 24$

6. "Development Banks have failed to develop the regions of the country." In view of the above, discuss various objectives of Development Banks and the reasons behind their criticisms.

7. Enumerate various challenges faced by the banks in India. State, what steps should be taken by them to convert these challenges into opportunities.

8. Compare and contrast between the functions of SIDBI and NABARD. State how these institutions are on aid to economic development of India.

9. Explain the following terms :

   (a) Open Market Operations

   (b) Liquidity adjustment facility

10. Discuss various methods by which companies can raise amount from the market. State the reasons behind growing popularity of private placement.

Section – C

Answer any **two** questions within word limit of **300** each : $5 \times 2 = 10$

11. What is New Issues Market ? How is it useful to the investors and borrowers ?

12. What is Government Security Market ? What are its types and advantages ?

13. Why is RBI known as the lender of last resort ? Name any two instruments used by RBI to control liquidity in the market.

14. Distinguish between CRR and SLR. State its objectives.

DDCE - III - S - CBCS - M. Com. -

(Gr. - D - HRP & D) - R & B

2017

Full Marks - 70

Time - As in the Programme

The figure in the right hand margine indicate marks.

Answer questions from all Section as directed therein.

Section – A

Answer any THREE : [12×3=36

1. "Failure in planning and developing HR could be a limiting factor in attaining organisational goal." Explain the statement in reference to the objective, importance and types of HR planning.

2. "Designing human resource development interventions involves a process". Discuss the human resource development interventions in the HRD process.

[Cont...

3. What is human resource planning ? Discuss the various approaches of human resource planning with suitable examples.

4. Write a note on Human resources development in Indian Industry.

5. State the concept of HRD matrix and briefly explain its components.

Section – B

Answer any THREE : [8×3=24

1. Define HRIS and discuss the data required for preparing HRIS at an organization.

2. Human resource audit evaluates the human resource function for business improvement. Discuss this statement.

3. What purpose are served by managerial succession planning ? What are some characteristics of effective succession planning ?

4. Describe the role of supervisiors in human resource development.

5. Discuss the principles of quality of working life.

[Cont...

Section – C

Answer any TWO : [5×2=10

1. What is human resource accounting ? Out line the objective of human resource accounting.

2. How do you measure HRD climate in organization ?

3. Outline some human resource development instruments.

4. Distinguish between HRM and HRD.

*

DDCE - III - S - CBCS - M. Com. - (Gr. - D - HRP & D) - R & B

DDCE-IIIS-CBCS —
M. Com (Ind. Socty.)
R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of **700-1000** each : 12×3 = 36

1. Define society. Discuss its characteristics.
2. Define culture. Mention its elements.
3. Bring out the major changes taking place in the institution of marriage in India.
4. Describe the impact of westernization on Indian society.
5. Throw some light on the Indological approach to the study of Indian society.

(Turn over)

Section – B

Answer any **three** questions within word limit of **500** each : 8×3 = 24

6. Elaborate the characteristics of culture.

7. Discuss the role of the informal agencies of social control in India.

8. Discuss the consequences of urbanization on Indian society.

9. Explain the various resistances to change.

10. Give an account of the Ecological problems confronting Indian society today.

Section – C

Answer any **two** questions within word limit of **300** each : 5×2 = 10

11. Association

12. Kinship as an agent of social control

13. Factors promoting westernization

14. Causes of corruption

DDCE-IIIS-CBCS —
M. Com (Int. Bus.)
R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

Answer from all the Sections as directed.

Section – A

Answer any **three** questions within word limit of 700-1000 each : 12×3 = 36

1. Outline, in brief, the various theories of International Business. Of all the theories, which theory do you find relevant today, and why ?

2. What is foreign exchange ? What is its need ? Discuss the various types of foreign exchange markets and its inherent risks.

3. Enumerate the role played by multinational enterprises (MNEs) in aiding the international

business. State, if India is the beneficiary of its MNEs.

4. Bring out the various factors leading to the emergence of international monetary system. State, why despite the monetary system, foreign currencies are subjct to fluctuation.

5. Compare and contrast between the FDI and FII. State the reasons behind maximum flow of FII into India.

Section – B

Answer any **three** questions within word limit of **500** each : 8×3 = 24

6. "Religional blocks have rendered the WTO redundant." Justify, your answer keeping in mind the role and clout exerted by various associations like SAARC, SAFTA, etc. in international trade.

7. Bring out the features of competitive and technological environment. State, various steps taken by the MNCs to scope with the changing technological environment.

8. "Multi-cultural management is key to managing MNCs." Do you agree ? Substantiate your answer with any two current examples.

9. Discuss the role played by IMF in bringing the stability in foreign exchange market. Substantiate, if IMF is really successful in stabilising the forex market.

10. "In an era of LPG, intergovernmental agreements on trade and investment are against the very spirit of open market." Do you agree ? Critically examine.

Section – C

Answer any **two** questions within word limit of **300** each : 5×2 = 10

11. What is WTO ? Discuss its role in the promotion of world trade in last two decades.

12. Discuss the various types of foreign exchange systems. Is fixed rate of exchange good for India ? Substantiate your answer with three points.

13. What is Bretton Woods system ? Discuss its various features.

14. Discuss the various types of foreign investments in India. Name any five sectors attracting maximum foreign investment.

———— ❋ ————

DDCE-IIIS-CBCS —
M. Com (Int. Trade)
R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of **700-1000** : 12×3 = 36

1. Define International Trade. Discuss Comparative Cost Theory of International Trade.

2. Discuss the merits and demerits of Flexible Exhange Rate System.

3. Discuss purchasing power parity theory of exchange rate determination along with its limitations.

4. Define IMF. What are its functions. Discuss the role of IMF in international liquidity management.

5. What is Economic Integration ? Discuss different forms of economic integration with suitable example.

Section – B

Answer any **three** questions within word limit of **500** : 8×3 = 24

6. What is disequilibrium in Balance of Payment ? Discuss different methods of adjusting disequilibrium in Balance of Payment.

7. Discuss spot and forward market for foreign exchange with suitable example.

8. What are the barriers to trade ? Discuss various tariff and non tariff barriers to international trade with suitable example.

9. What is Foreign Investment ? Discuss the transfer problem of foreign investment with suitable example.

10. Discuss the role of international trade in the economic development of a country.

Section – C

Answer any **two** questions within word limit of **300** : 5×2 = 10

11. What is Leontief Paradox ?

12. What is theory of optimal tariff ?

13. What is Balance of payment theory of exchange rate ?

14. What is Reciprocal demand theory of international trade ?

———— ❋ ————

DDCE-IIIS-CBCS —
M. Com (Gr. A – Cost. & Mgt. Acct.) R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of **700-1000** each : 12×3 = 36

1. Define Cost Accounting. Discuss, how it is different from Financial Accounting.

2. From the following particulars, prepare a cost statement showing the component of total cost and profit for the year ended 31st March, 2016.

	01. 03. 16 (Amount in Rs.)	31. 03. 16 (Amount in Rs.)
Stock of finished goods	6,000	15,000
Stock of raw materials	40,000	50,000
Work-in-progress	15,000	10,000
Purchase of raw materials	4,75,000	
Carriage inward	12,500	
Wages	1,75,000	
Works manager salary	30,000	
Factory employees salaries	60,000	
Factory rent, taxes and insurances	7,250	
Power expenses	9,500	
Other production expenses	43,000	
General expenses	10% of work cost	

	01. 03. 16 (Amount in Rs.)	31. 03. 16 (Amount in Rs.)
Administrative expenses	10% of work cost	
Selling expenses	15% of cost of production	
Profit	25% on sales price	

3. Explain Break Even Analysis. Discuss five managerial application of CVP analysis.

4. From the following calculate :
   (i) Price variance
   (ii) Usage variance
   (iii) Mix variance
   (iv) Revised usage variance

	Standard			Actual		
Material	Qty (kg)	Unit Price (Rs.)	Total (Rs.)	Qty (kg)	Unit Price (Rs.)	Total (Rs.)
A	10	2	20	5	3	15
B	20	3	60	10	6	60
C	20	6	120	15	5	75

5. A certain product passes through three processes before its completion. They are known as A, B and C. From the past experience it is ascertained that loss is incurred in each process as : Process A-2%, Process B-5%, Process C-10%. The loss of each process possesses a scrap value. The loss of processes A and B is sold at Rs. 5 for 100 units and that of process C at Rs. 20 per 100 units.

20,000 units have been issued to process A at cost of Rs. 10,000.

The output of each process are: Process A-19,500 ; Process B-18,800 ; Process C-16,000.

The following are the cost of each process.

Particulars	Process – A Amount in Rs.	Process – B Amount in Rs.	Process – C Amount in Rs.
Material consumed	6,000	4,000	2,000
Direct labour	8,000	6.000	3,000
Variable overhead	1,000	1,000	1,000
Manufa. overhead	5,000	5,000	7,500

Prepare Process Accounts.

Group – B

Answer any **three** questions within word limit of **500** each : 8×3 = 24

6. Define Budgetary Control System. Discuss essential and objectives of Budgetary Control System.

7. Define Activity Based Costing. Discuss its advantages and disadvantages.

8. What do you mean by Responsibility Accounting ? What are its fundamental features ?

9. From the following data you are required to calculate :

   (i) PV ratio

   (ii) Break even sales

   (iii) Sales required to earn a profit of Rs. 9,00,000

   Fixed Expenses = Rs. 1,80,000

   Variable Cost per Unit :

   Direct Material = Rs. 50

Direct labour = Rs. 20

Direct Overhead = 100% of Direct Labour

Selling price per

Unit = Rs. 120.

10. Define ZBB. Discuss the advantages and disadvantages of ZBB.

Group – C

Answer any **two** questions within word limit of **300** each : 5×2 = 10

11. What are the main differences between absorption costing and marginal costing ? Discuss.

12. Classification of cost according to function and periodicity.

13. Financial budgets

14. Discuss various steps involved in Balance score card.

**DDCE-IIIS-CBCS —
M. Com (Gr. B – MB
& FS) R & B**

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of **700-1000** each : 12×3 = 36

1. Describe the importance of financial services for the economic development of India and state the features of the financial services.

2. What is the importance of "Leasing" and what are the different types of lease ? Outline the benefits and limitations of each.

3. Give a clear picture of the growth and development of UTI in India. State its relevance in industrial financing.

4. What is the relavance of "Factoring" ? Who are the parties to this, and what is their role ?

5. Describe the role of IRDA in the growth and development of insurance services in India.

Section – B

Answer any **three** questions within word limit of **500** each : 8×3 = 24

6. Discuss the recent trends of housing finance services in India. Introduce two housing finance schemes.

7. State the evolution, growth and development of Merchant Banking in India.

8. What is the importance of an Asset Management Company and what are the functions performed by it ?

9. What is "Forfeiting" and what is its importance ? Evaluates the functions of different participants of this service.

10. What is importance of Insurance and what are the different types of insurance services ? Outline the principles of insurance contract.

Section – C

Answer any **two** questions within word limit of **300** each : 5×2 = 10

11. Conceptualise the terms "Hire Purchase", "Credit Sale" and "Installment Sale".

12. State the salient features of Venture Capital.

13. Introduce one of the Credit Rating Agencies and outline its performance.

14. Role of Merchant Bankers during industrial merger and acquisition.

———— ❋ ————

DDCE - III - S - CBCS - M.Com. -
(Gr. - D - MER & RL) - R & B

2017

Full Marks - 70

Time - As in the Programme

The questions are of equal value.

Answer questions from all Section as directed therein.

Section – A

Answer any THREE : [12×3=36

1. What is Workers participation ? What are the objective and various forms of workers Participation in Management ?

2. What is an industrial dispute ? Discuss the stages involved in the disciplinary procedures adopted by the Indian industries for dealing with industrial disputes.

[Cont...

3. Explain the provision relating to health and safety under the factories act, 1948.

4. How the term 'Trade union' is defined under the trade union act, 1926 ? Is it obligatory for a trade union to be registered ? Discuss the provisions relating to registration of trade union.

5. What is the object of minimum wages act, 1948 ? Discuss the procedure for fixing and revising minimum wages.

Section – B

Answer any THREE : [8×3=24

1. Describe briefly the different approaches to Industrial Relations.

2. Discuss the scope of labour legislation. What are its objectives ?

3. During which period of time maternity benefits are payable.

4. Explain in short the objects and purposes of equal remuneration act, 1976.

[Cont...

5. What is the procedure for modification of standing orders under the Industrial employment standing order act, 1946.

Section – C

Answer any TWO : [5×2=10

1. Who are the actors in Industrial Relations ?

2. Explain and enumerate the different causes of Industrial dispute.

3. Define factories under the factories act, 1948.

4. What are the different typesof strikes ?

*

DDCE - III - S - CBCS - M.Com. - (Gr. - D - MER & RL) - R & B

DDCE - III - S - CBCS - M. Com. -
(Gr. - D - MT & D) - R & B

2017

Full Marks - 70

Time - As in the Programme

The questions are of equal value.

Answer questions from all Section as directed therein.

Section – A

Answer any THREE : [12×3=36

1. "Training as a sequence of experiences or opportunities designed to modify behaviour in order to attain a stated objective". In the light of the given statement discuss the importance, scope and benefits of training.

2. As a HRD manager. What would you do to identify the training needs of the employees ? What are the different types of trainings you can suggest.

[Cont...

3. Describe the various methods of on-the-job training and discuss their relative merits and demerits.

4. "Learning is relatively permament change in behaviour that occurs as a result of a prior experience". In the light of this statement discuss the nature, principles and components of learning process.

5. What do you mean by training calendar ? Develop a training calendar in a organization.

Section – B

Answer any THREE : [8×3=24

1. What are the key factors in designing and developing a training programme.

2. What sort of skills and knowledge do you think computer based training methods are well suited for ?

3. What is the contribution of Kirkpatrick to training evaluation ?

[Cont...

4. Write a request letter both to the trainers and the trainees to participate the training programme.

5. What is adult learning ? Write down the different features of andradogy.

Section – C

Answer any TWO : [5×2=10

1. Specify the reasons for induction training.

2. What is Role playing ? What are the objective of role playing ?

3. Distinguish between teaching and learning.

4. What is classroom training ? What are the limitations of classroom training ?

*

DDCE - III - S - CBCS - M. Com. -
(Gr. - D - MT & D) - R & B

DDCE-IIIS-CBCS —
M. Com (P & OM)
R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Answer any **three** questions within word limit of **700-1000** each : 12×3 = 36

Section – A

1. Discuss the various decisions made by a Production Manager under the categories of strategic, operational and control in the production function of an organization.

2. What is location break even analysis? Illustrate, with an example, how this approach is used in choosing the best location over a range of volume of production as well for a particular volume of production per annum.

3. The normal and crash times and direct costs for the activities of a project are shown below :

ACTIVITY	TIME (in weeks)		COST (in Rs.)	
	Normal	Crash	Normal	Crash
1 – 2	5	3	6000	9000
2 – 4	6	3	7000	10000
1 – 3	4	2	1000	2000
3 – 4	7	4	4000	8000
4 – 7	9	5	6000	9200
3 – 5	12	3	16000	19600
4 – 6	10	6	15000	18000
6 – 7	7	4	4000	4900
7 – 8	6	4	3000	4200
5 – 3	12	7	4000	8500

(a) Draw the network diagram.

(b) Determine all normal and critical paths.

(c) Find the minimum cost project schedule if the indirect cost are Rs. 1200 per week.

4. What is a supply chain ? Explain how the supply chain performance is measured.

5. Electrotech Ltd. produces electronics products to be used in the consumer audio division. Electrotech lacks sufficient personnel in its inventory supply section to closely control each item stocked, so it has asked you to determine an ABC classification. Here is an extract from the inventory records :

Item	Average monthly demand	Price per unit (Rs.)
1	700	60
2	200	40
3	2000	120
4	1100	200
5	4000	210
6	100	100
7	3000	20
8	2500	10
9	500	100
10	1000	20

Recommend items to be classified under ABC classification and advise the selective control measures to be adopted for each category.

Section – B

Answer any **three** questions within word limit of **500** each: 8×3 = 24

6. Distinguish between manufacturing and service operations. Explain the various production processes with at least two examples from each.

7. What is the impact of inadequate capacity and excess capacity on organization performance ?

8. Explain the use of AON and AOA network diagrams.

9. Discuss the costs associated with aggregate planning.

10. Explain the Periodic Review system of inventory control.

Section – C

Answer any **two** questions within word limit of **300** each : 5×2 = 10

11. Explain the features of a hybrid layout.

12. Distinguish between invention and innovation.

13. What are the pre-requisite of JIT production system to operate successfully ?

14. Briefly discuss the inventory cost structure.

DDCE-IIIS-CBCS —
M. Com (Rural Dev.)
R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of **700-1000** each : 12×3 = 36

1. 'Growth of Agriculture is necessary for rural development' – Explain.

2. What is PURA ? Discuss its need and benefits.

3. Examine the role of rural co-operatives in rural development.

4. Discuss the impact of MGNREGS on rural development.

5. Examine the role of Gram Panchayat rural development.

Section – B

Answer any **three** questions within word limit of **500** each : 8×3 = 24

6. Discuss the need of Diary development rural areas.

7. Examine the role of NGO in rural development.

8. Write a note on Odisha Rural Development and Marketing Society (ORMAS).

9. Examine the benefits of National Rural Health Mission for rural development.

10. 'Self Help Groups (SHGs) empowers women in rural areas' – examine.

Section – C

Answer any **two** questions within word limit of **300** each : 5×2 = 10

11. What is Pani Panchayat ?

12. Discuss the benefits of Rural Banking and Pradhan Mantri Jan Dhan Scheme.

13. Discuss the utility of rural development programme-Pradhan Mantri Gramin Awas Yojana (Formely Indian Awas Yojana).

14. Write a note on Fishery.

DDCE-IIIS-CBCS —
M. Com (Gr. B – SA
& PM) R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of **700-1000** each : $12 \times 3 = 36$

1. Define and classify risk and return. How are they measured in a two asset and multi-asset portfolio under Markowitz model ?

2. Describe various forms of efficient market hypothesis. Explain their features.

3. What do you mean by bond valuation ? How to value convertibles and warrents ?

(Turn over)

4. "Economic analysis is the first step in fundamental analysis". Why ? What factors are examined under this analysis ?

5. How is the performance of a portfolio measured ? What methods are followed in this regard ? What are the problems associated with measurement ?

Section – B

Answer any **three** questions within word limit of 500 each : 8×3 = 24

6. Define risk and explain different types of risk associated with investment in securities.

7. How is optimal portfolio determined using utility theory from the efficient frontier ?

8. What are the various bond management strategies ? Discuss.

9. Give a brief idea of forwards, futures, options and swaps.

10. State the essential differences between the Sharpe's and Treynor's indexes of portfolio performance. Which one is preferable ?

Section – C

Answer any **two** questions within word limit of 300 each : 5×2 = 10

11. What are the basic features and objectives of an investment ?

12. Efficient frontier with riskless lending and borrowing.

13. Yield to Maturity

14. Derivative instruments

———— ❋ ————

DDCE-IIIS-CBCS —
M. Com (Gr. C – S
& D Mgt.) R & B

2017

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

Section – A

Answer any **three** questions within word limit of **700-1000** : 12×3 = 36

1. Conceptualise the terms "Selling", "Salesmanship" and "Sales Management". State the nature and importance of each.

2. Introduce different types of sales organisations and discuss the importance and limitations of each.

3. What is the importance of "Recruitment" and "Selection" ? Outline the different steps adopted for the recruitment and selection of sales force.

(Turn over)

4. What is "Distribution Management" and what is the importance of this ? Outline the recent trend distribution system in India.

5. Compare and contrast between Horizontal and Vertical Marketing System.

Section – B

Answer any **three** questions within word limit of **500** : 8×3 = 24

6. Is Salesmanship Art, Science on Profession ? State the scope of Salesmanship.

7. What is the importance of Sales forecasting and what are the techniques used for this ? Introduce each of them.

8. What are the different techniques of Salesforce Control ? Evaluate importance of each.

9. What are the factors taken into consideration in designing strategic distribution system ?

10. Who are the different channel members and what is the nature of each ? State the factors taken into consideration in designing channel strategies.

Section – C

Answer any **two** questions within word limit of **300** : 5×2 = 10

11. How are Personal Selling and Salesmanship related ?

12. What are the consumers sales promotion techniques ?

13. What are the different territory shapes ?

14. What are the different Compensation Plans for the sales force ?