

IIS-CBCS(M. Com) —
DDCE (P-V)

2015

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 of the following :

(Word Limits : 700-1000)

12×3 = 36

1. What are the purposes of accounting information ?
Name the different parties interested in accounting information and state why they want it.
2. Discuss the contents of an annual report of a company and explain the significance of such report from economic decision perspective.

OV – 24/3

(Turn over)

3. Explain the difference between direct and indirect methods of reporting cash flows from operating activities with reference to Accounting Standard-3 (Revised).
4. "Ratio analysis is a tool to examine the health of business with a view to make financial results more intelligible." Explain.
5. Discuss the modern trends in published accounts with respect to Corporate Social Responsibility (CSR), Environmental Report and Corporate Governance.

Section - B

Answer any three questions of the following :
(Word Limit : 500) 8×3 = 24

6. How is International Accounting Standard (IAS) different from International Financial Reporting Standards (IFRS) ? Discuss the historical developments of International Accounting Standards.

OV - 24/3 (2) Contd.

7. Explain the legal provisions of Companies Act regarding preparation of financial statements by a limited liability company with a special reference to section 209, 211, 217.

8. Prepare Cash Flow Statement for year ending 31st March and find out Closing Cash Balance :

	2010	2011
	₹	₹
Profit and Loss	1,50,000	1,90,000
Provision for Depreciation	60,000	80,000
Provision for Taxation	20,000	10,000
Share Capital	1,00,000	1,30,000
Fixed Assets (Cost)	70,000	1,20,000
Cash Balance	20,000	?

9. Calculate as many Balance Sheet items as possible from the following ratios :

Fixed Assets / Net Worth = 3.5

Sales / Inventory = 15

OV - 24/3 (3) (Turn over)

3.

Sales / Fixed Assets = 6

Sales / Debtors = 18

Sales / Current Assets = 8

Current Ratio = 2.5

Annual Sales = Rs. 25 Lakh

10. Discuss the importance of social cost-benefit analysis in taking financial decisions by various share holders.

Section – C

Answer any two questions of the following :
(Word Limit : 300) $5 \times 2 = 10$

11. Net profit before tax and managerial remuneration Rs. 8,00,000. Depreciation as per books of Account Rs. 1,00,000. Depreciation as per Section 50 of Companies Act. Rs. 1,20,000. The manager is entitled to a commission @ 4% on net profit after charging such commission. Calculate commission payable to the manager.

12. State Bank of India, received a gross Rs. 1,500 crores demand deposits from customer's and customer's withdrew Rs. 1,300 crores of

OV – 24/3

(4)

Contd.

demand deposit during the financial year 2012 –

13. How will you classify such receipts and payments in Cash Flow Statement of SBI and the manner of such presentation ?

13. The Directors of XYZ Ltd. are concerned at the persistent decline in their gross profit rates for the last three years. You are required to list the possible reasons for the decline.

14. "A funds flow statement is a better substitute for an Income Statement." Discuss.



OV – 24/3(1,000)

(5) IIS-CBCS(M. Com) –
DDCE (P-V)

IIS-CBCS(M. Com.) —
DDCE (P-VI)

2015

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 of the following :

12×3 = 36

1. Briefly discuss the development of OB from the industrialization point of view.
2. Define Motivation. Discuss the importance and the motivation cycle in the organization.
3. Define Leadership. What is managerial grid in leadership ?
4. How the different psychological factors affect the individuals behaviour in an organization ?

OV – 25/1

(Turn over)

5. Define and discuss the different characteristics and the different components of Attitude. What are the different methods of measuring the attitude ?
6. Define Perception. Discuss the perceptual process.

Section – B

Answer any three questions of the following :

8×3 = 24

7. Discuss the managerial implications of ERG theory.
8. Define OB. Relate it to management.
9. What is transactional analysis ?
10. Discuss theory X and theory Y.
11. What are the different challenges faced by a manager in the 21st century ?

Section – C

Answer any two questions of the following :

5×2 = 10

12. What is the role of feedback in effective communication ?

OV – 25/1

(2)

Contd.

13. In short describe the Maslow's Theory of Motivation.

14. Write down the different models of man.

15. "Happy workers are productive workers."

Discuss.



OV – 25/1(1,000)

(3) IIS-CBCS(M. Com.) —
DDCE (P-VI)

IIS-CBCS(M. Com.) —
DDCE (P-VII)

2015

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 of the following
(word limit 700-1,000) : 12×3 = 36

1. What do you mean by "Core Concepts of Marketing" and how are such concepts associated with understanding the meaning, importance, functions, scope and limitations of marketing ?
2. How are Markets identified and what is the need of Market Segmentation in identifying and catering the needs of a market ?
3. What are the different pricing objectives and

what are the factors taken into consideration in formulating a suitable pricing policy ? Describe the different pricing strategies to achieve above objectives.

4. What is Indian distribution system and what are the functions of this ? Give an overview on this.
5. What is the significance of International Marketing and what are the different entry modes into such markets ?

Section – B

Answer any **three** questions of the following
(word limit 500) : $8 \times 3 = 24$

6. "Almost all marketing problems can be resolved with adoption of the steps of Marketing Research Process." — Evaluate this statement.
7. How are different objectives of economic development achieved with adoption of Marketing Management ?
8. What are the different product strategies and what are the different product classifications ? Justify the importance of each.

OV – 26/3

(2)

Contd.

9. What do you mean by "Placement" and what are the functions performed under this ? Introduce Indian distribution system.

10. What were the problems of Rural Marketing and how present marketing practices have unsolved those ?

Section – C

Answer any **two** questions of the following :

$5 \times 2 = 10$

11. What is the role of economic environment in marketing decision making ?
12. What are the steps adopted in MIS and what is the importance of each ?
13. Introduce any two types of Retailers and state the significance of each.
14. What is EPRG model in International Marketing ?



OV – 26/3(1,000)

(3) IIS-CBCS(M. Com.) —
DDCE (P-VII)

IIS-CBCS(M. Com.) —
DDCE (P-VIII)

2015

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 of the following :

12×3 = 36

1. Managerial economics is economics applied to decision making, discuss.
2. What is the purpose of demand forecasting ? Describe the different methods of forecasting demand.
3. The law of diminishing returns is due to disproportionate combination of factors. Explain.

OV – 27/1

(Turn over)

4. What is monopoly ? Explain how price is determined under monopoly.
5. Explain the kinked demand hypothesis of oligopoly market. What is its impact on oligopoly pricing strategy ?

Section – B

Answer any **three** questions of the following :

8×3 = 24

6. Explain how price effect of a commodity is combination of income and substitution effect.
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. Mention the salient features of long run average variable cost. What is its significance in managerial decision making ?
10. Discuss the properties of indifference curve.

OV – 27/1

(2)

Contd.

Section – C

Answer any **two** questions of the following :

5×2 = 10

11. Explain the relationship between short run MC and AC.
12. Describe the significance of demand forecasting in business decision.
13. Explain the main features of oligopoly competitive market.
14. Distinguish between income and cross elasticity of demand.



OV – 27/1(1,000)

(3) IIS-CBCS(M. Com.) —
DDCE (P-VIII)

IIS-CBCS(M. Com.) —
DDCE (P-IX)

2015

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 of the following :

12×3 = 36

1. Describe the economic and the psychological theories of entrepreneurship.
2. How economic environment affects entrepreneurship ?
3. Project management helps to coordinate the members and the resources available for a project for achieving organizational objectives. Discuss.

OV – 28/1

(Turn over)

Section – C

Answer any **two** questions of the following :

5×2 = 10

12. Write down the functions of entrepreneurs.
13. What is profitability analysis ?
14. Write short notes on SSI.
15. What are the incentives and subsidies are there for the SSI from the Government ?



4. How are business ideas generated ? What are the quality that are needed for the generation of project ideas ?

5. Write down in brief about the major organization or institutions which promotes industrialization in our country ?

6. Write down the steps in starting up of Small Scale Industries. Discuss also the role of SSI in developing the economic condition.

Section – B

Answer any **three** questions of the following :

8×3 = 24

7. Explain woman entrepreneurship in India.
8. Write down the role of EDP.
9. Define Debt. Discuss the different types of debts.
10. Discuss the problems in managing small enterprises.
11. Discuss the entrepreneurial traits.

OV – 28/1

(2)

Contd.

OV – 28/1(1,000)

(3) IIS-CBCS(M. Com.) —
DDCE (P-IX)