Copy - 1

DDCE-3rd CBCS-
M. Com. — A – 210
(Adv. Act.)

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(ADVANCE ACCOUNTING)

Section – A

Answer any **three** questions within **700 – 1000** words : 12×3 = 36

1. The following is the Balance Sheet of XYZ Ltd as on 31. 3 2001:

Liabilities	Amt (₹)	Assets	Amt (₹)
Share Capital :		Goodwill	40,000
50,000, 8%		Plant & Machinery	2,00,000
Preference Shares		Land & Building	1,50,000
of Rs. 10 each	5,00,000	Investments	60,000
Reserve and Surplus	1,10,000	Stock	1,00,000
Sundry Creditors	40,000	Debtors	80,000
Bills Payable	10,000	Cash at Bank	20,000
		Preliminary Expenses	10,000
	6,60,000		6,60,000

From the above information, you are asked to ascertain the value of each share of the company.

2. The summarised Balance Sheets of A Ltd. and B Ltd. as at 1. 4. 2002 are as follows :

Liabilities	A Ltd.	B Ltd.	Assets	A Ltd.	B Ltd.
Equity Shares of Rs. 10 each	1,50,000	1,00,000	Plant & 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
Reserve	70,000	—			
Creditors	1,00,000	40,000			
	4,00,000	3,00,000		4,00,000	3,00,000

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

(a) An exchange of 6 shares in AB Ltd. of Rs. 10 each at par for every 5 shares.

(ii) 90% of equity shareholders will be discharged by issue of equity shares of AB Ltd. The balance 10% will be discharged by paying cash.

(iii) An Assets and Liabilities are taken over at book value.

You are required to show Journal Entries in the Books of AB Ltd. and prepare new Balance Sheet.

3. 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.

4. Give accounting treatment in the preparation of consolidated balance of the following items :

(a) Issue of Bonus Share

(b) Revoluation of Assets

5. Give a specimen format of preparing Balance Sheet of a banking company according to the provisions of schedule – III of Banking Regulation Act, 1949.

Section – B

Answer any **three** questions within **500** words :

8×3 = 24

6. The Balance Sheets of two compaines as at 31. 03. 2001 are as given :

Liabilities	H Ltd.	S Ltd.	Assets	H Ltd.	S Ltd.
Equity Shares Capital of Rs. 10 each	7,50,000	3,00,000	Fixed Assets	6,75,000	1,50,000
General Reserve	90,000	7,500	Current Assets	1,20,000	1,21,500
Profit & Loss A/c	60,000	—	Investment in S Ltd (24,000 shares)	2,10,000	—
Sundry Creditors	1,05,000	31,500	Profit & Loss A/c	—	67,500
	10,05,000	3,39,000		10,05,000	3,39,000

Prepare Consolidated Balance Sheet of H Ltd if S Ltd. was acquired on 1. 4. 2000.

7. What is Purchase Consideration ? Discuss the different methods of calculating purchase consideration.

8. From the following information relating to a company, calculate the value of its equity share.

Issued Equity Share Capital – 10,000 shares of Rs. 10 each and Rs. 8 paid up per share.

6% Preference Share Capital – 1,00,000 shares of Rs. 10 each fully paid.

Annual transfer to General Reserve – 20%.

Rate of tax – 50%.

Expected Profit before tax – Rs. 2,00,000.

Normal rate of return – 20%.

9. Discuss the arguments for and against the inclusion of the values of human assets in external reporting.

10. Write short notes on the following with accounting treatment :

    (a) Money at call and short notice

    (b) Provisions and contingencies

Section – C

Answer any **two** questions within **300** words :

5×2 = 10

11. What is the difference between "Asset Backing Method" and "Yield Valuation Method" for valuing the shares.

12. Discuss the short-comings of conventional accounting based on historical cost during inflation.

13. How do you evaluate 'minority interest' ? Is it a liability of the Group ?

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

———— ❖ ————

DDCE-3rd CBCS-M. Com. —
A – 211 (AIS)

2016

Time : As in Programme

Full Marks : 50

The figures in the right-hand margin indicate marks.

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

(ACCOUNTING INFORMATION SYSTEM)

Section – A

Answer any **three** questions within **700-1000** words : 8×3 = 24

1. Explain voucher maintenance system in tally 9.

2. Why Computerised Accouting is considered better than the normal accounting ?

3. What is Transaction processing system ? What are its features ?

4. Construct the transaction processing systems, as per the financial accounting software package of

a Norda – based Software company : M/s Jajati Graphics Pvt. Ltd.

5. Discuss the use of Computers as decision support system in Computerised Accounting System.

Section – B

Answer any **three** questions within **500** words :

6×3 = 18

6. What do you mean by Input Control, Processing Control and Output Controls ?

7. Define the term Accounting Information System. What are its uses and scope ?

8. How to maintain Inventory Transaction in Tally 9 ? Explain.

9. Briefly discuss the role of Computer in Accounting.

10. What are the features of a good source document design ? What safeguards should be taken to ensure success before making changes to source documents ?

Section – C

Answer any **two** questions within **300** words :

4×2 = 8

11. How do financial transactions get processed in Computers ?

12. List the different types of Computers.

13. Explain the term System Analysis and Designs.

14. What do you mean by Hardware and Software ?

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(BUSINESS TAXATION)

Section – A

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

1. Alpha, Beta and Gamma are working partners in ABG firm sharing profits and losses in 3 : 2 : 1 :

Profit and Loss Account

For the year ending 31. 03. 2014

Particulars	Amount in Rs.	Particulars	Amount in Rs.
To Purchases	9,50,000	By Sales	17,00,000
" Salaries and Wages	2,00,000	" Closing Stock	2,40,000
" Depreciation	1,50,000	" Interest on Drawing from Gamma	10,000
" General Expenses	2,00,000		

Particulars	Amount in Rs.	Particulars	Amount in Rs.
To Salary to Partners :		By Interest on Government Securities	5,000
Alpha Rs. 1,08,000		By Long Term Gain on sale of land (computed)	3,00,000
Beta Rs. 96,000			
Gama Rs. 84,000	2,88,000		
" Interest on Capital @ 15%			
Alpha Rs. 10,500			
Beta Rs. 9,000			
Gamma Rs. 6,000	25,500		
" Commission (Alpha)	50,000		
" Net Profit c/d	3,91,500		
	22,55,000		22,55,000

Additional Information :

(a) Closing Stock is undervalued by 20%.

(b) General Expenses include a donation of Rs. 10,000 to Mata Vaishno Devi Temple Board (Approved).

(c) Depreciation allowable as per Section 32 (for Previous Year 2013-14) is Rs. 1,30,000.

(d) B/F unabsorbed depreciation of Rs. 1,45,000 relating to previous year 2012-13.

(e) Purchases include one bill of Rs. 30,000 which was paid in cash.

(f) The firm has fulfilled all the conditions prescribed u/s 184.

(g) The payment of interest, salary, commission etc to partners is as per partnership deed.

(h) The interest on drawing from partner also as per partnership deed.

Calculate :

(a) Book Profits.

(b) Total Income and tax liability of the firm for Assessment Year 2014-15.

(c) Business Income of all the Partners.

2. Discuss the law relating to set off and carry forward of losses of companies for determining its taxable income.

3. Discuss the importance of corporate tax planning with reference to set up of a new industry, amalgamation and merger of companies.

4. What are the different penalties which can be imposed under the provisions of Income Tax Act, 1961 ?

5. Discuss the rules relating to confiscation of goods and conveyance and imposition of penalties under the Customs Act.

Section – B

Answer any **three** questions : 8×3 = 24

1. What is a Limited Liability Partnership Firm ? Discuss the features of a Limited Liability Partnership Firm.

2. RS Traders Limited is a company in which the public are substantially interested. It closes its a accounts on 31st March every year. During the current year it has derived the following incomes :

	Rs.
(a) Profit from the manufacturing unit at Lucknow	4,80,000
(b) Profit from trading activities at Lucknow	1,20,000
(c) Interest on debentures issued by another company which is a domestic company producing cement (gross)	32,000
(d) Dividend from a foreign company	12,000
(e) Profit from an approved hotel started in 2008 at Delhi	2,45,500

Capital employed being Rs. 15,00,000 and normal depreciation Rs. 70,000 has not been charged in the calculation of above profit.

	Rs.
(f) The company passed on a certain formula for manufacturing tiles to another company in Uganda and received royalty therefrom	2,35,000
(g) Brought forward unabsorbed depreciation	39,000
(h) Book Profits of the company as per Section 115JB	23,50,000

You are required to calculate total income and tax liability of the company for the Assessment Year 2014-15.

3. What is the procedure for settling case through settlement commission ?

4. Discuss the procedure of claim and refund of customs duty under the Customs Act.

5. Discuss the powers and duties of officers for collecting the excise duty under the Central Excise and Sales Act.

Section – C

Answer any **two** questions : 5×2 = 10

1. Explain the provisions of Minimum Alternative Tax applicable for the companies under the Income Tax Act, 1961.

2. Explain the provisions relating to partnership firm to be assessed as association of persons.

3. Explain the situations where the tax can be deducted at source.

4. The total income of XYZ Ltd., a domestic company computed under the normal provisions of Income Tax Act, is Rs. 2,50,000. However the book profits of the company (calculated u/s 115JB) amount to Rs. 8,15,000. Calculate the tax liability of the company for the Assessment Year 2014-15.

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(FINANCIAL MARKETS AND INSTITUTION)

Section – A

Answer any **three** questions within **700-1000** words : 12×3 = 36

1. Discuss the nature and role of Financial System (FS) in India. Justify if the current state of Indian Economy is directly related to the development of its Financial System.

2. Outline the various capital market instruments. State, why despite being one of the barometers of economic growth, capital market is not able to attract investors from all strata of the society.

3. What is a depository system ? Discuss its role and functions.

4. Discuss the various types of money market in India. Do you agree with the notion that the money market is an aid to capital market ? Substantiate your answer.

5. "Rserve Bank of India (RBI) has helped Indian Banks to insulate themselves from the financial crisis of 2008-09". Critically examine.

Section – B

Answer any **three** questions within **500** words :

8×3 = 24

6. Outline the various components of the Financial System. What are the services provided by it ? Suggest measures to make the financial system more effective.

7. Distinguish between primary market and secondary market. Explain the role played by each market in mobilizing the amount for various sectors of the economy.

8. "Stock market is for the rich and influential". In light of the statement discuss the reasons behind this lopsided perception and the measures to be taken to make the stock market more effective for all sections of the society.

9. Define Gilt edge market. What steps, do you think, should be taken to make this market more vibrant and relevant ?

10. "Developmental Financial Institutions (DFI) are not only an aid but also the competitors of the Commercial Banks (CB) in India". In view of the above statement, discuss the similarities and difference of functions between these institutions. State the reasons behind DFIs posing a challenge for the CBs despite their wide network and reach.

Section – C

Answer any **two** questions within **300** words :

5×2 = 10

11. Distinguish between Certificate of Deposit and Commercial Paper. Of the two, which one is most popular and why ?

12. Discuss the use and importance of Prospectus and Red Herring Prospectus.

13. Define Bills of Exchange. Is it same as Promissory Note ? Discuss the relevance of Bills of Exchange is the smooth functioning of the business.

14. Explain the role of Private Placement in Capital Market. Under which circumstances, Private Placement route is chosen ?

DDCE-3rd CBCS-M. Com. —
B – 214 (MB & FS)

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(MERCHANT BANKING & FINANCIAL SERVICES)

Section – A

Answer any **three** questions within **700-1000** words : 12×3 = 36

1. Define and classify financial services. Which are the institutions that provide such services ?

2. What is the emerging scenario of Housing Finance in India ? Evaluate the role of National Housing Bank.

3. Define venture capital. What are the methods and processes of financing venture capital ?

4. Differentiate between factoring and forefeiting. Examine the features of various forms of factoring.

5. What are the economic reasons for mergers and acquisitions ? Discuss the role of BIFR in merger transactions.

Section – B

Answer any **three** questions within **500** words :

$8 \times 3 = 24$

6. Discuss the institutional framework for the regulation of Financial Services.

7. How would you evaluate a lease proposal as a lessee ?

8. How will you evaluate a mutual fund scheme ?

9. Describe the Methodology followed by CRISIL in rating credit instruments.

10. Briefly describe the functions of IRDA.

Section – C

Answer any **two** questions within **300** words :

$5 \times 2 = 10$

11. State the functions of a sound financial system.

12. Distinguish between Financial Lease and Operating Lease.

13. State, in brief, the benefits of investing in Mutual Funds.

14. What are the limitations of credit rating in India ?

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(SECURITY ANALYSIS & PORTFOLIO MANAGEMENT)

Section – A

Answer any **three** questions within **700-1000** words : 12×3 = 36

1. Discuss the important investment avenues available to investors in India and risk involved in Indian Stock Market.

2. What is indifference curve ? How is it useful in Portfolio analysis ? Explain with suitable examples.

3. A security pays a dividend of Rs. 3.85 and sells currently at Rs. 83. The security is expected to sale at Rs. 90 at the end of the year. The security has a beta of 1.15. The fixed deposit rate is 5% any market rate of return Index is 12%. Comment your views whether the security is correctly prices.

4. Discuss the different derivative instrument in details and note down their uses in business.

5. What are the methods followed for evaluating of a Portfolio. Explain the factors which plays a vital role for evaluating a Portfolio.

Section – B

Answer any **three** questions within **500** words :

8×3 = 24

6. "Indian Stock Markets are gamblers den" – Discuss.

7. Distinguish between CML and SML.

8. Explain the different methods for valuation of a bond.

9. What are the major problems of Portfolio Management ? How will you measure them ?

10. Ranjan wants to invest 40% in firm A with expected rate of return 18% and the rest is in firm B with an expected rate of return 12%. His total amount of investment was Rs. 8,00,000. Calculate the expected percentage rate of return and the amount of return on Portfolio.

Section – C

Answer any **two** questions within **300** words :

5×2 = 10

11. Safety Net

12. Sharpe's Beta Co-efficient

13. Bond Valuation

14. Systematic vs. Unsystematic Risk

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(CONSUMER BEHAVIOUR)

Section – A

Answer any **three** questions within **700-1000** words : 12×3 = 36

1. What is the importance of Consumer Behaviour in Marketing and What is the scope of this ? Illustrate with suitable examples.

2. Explain the motivations and personalities of those who influence the consumer i.e. the opinion leaders, and also of those who are influenced, i.e. the opinion receivers.

3. What is the focus of the "Blackwell Model" and what are its different variables ? Analyse the implications of this model.

4. What is the importance of "Opinion Leadership" and what is the opinion leadership process ? Discuss measurement of the opinion leadership.

5. Conceptualise "Culture" and "Sub-culture". Describe the influence of Indian Cultural values on consumers purchasing decision process. Illustrate your answer with suitable examples.

Section – B

Answer any **three** questions within **500** words :

8×3 = 24

6. What is the nature of consumer attitudes and what are its components ?

7. What are the factors of diffusion of innovation ? Explain diffusion process.

8. How do Social Class and Social Stratification influence consumer buying decision process ?

9. What is the importance of "Cognitive Man and Emotional Man" in consumer decision-making process ?

10. Describe the applications of Psychographic analysis.

Section – C

Answer any **two** questions within **300** words :

5×2 = 10

11. What is the Opinion leadership progress ?

12. What is reference group ? Name two reference groups that are important to you. In what way do they influence you in your purchasing behaviours ?

13. What is the significance of Consumer Psychographics ?

14. What is the importance of "Nicosia Model" ?

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(ADVERTISING AND PROMOTION MANAGEMENT)

Section – A

Answer any **three** questions within **700-1000** words : 12×3 = 36

1. What is the relevance of Advertisement in the Communication integration process and what are the steps of Advertising Management ?

2. What is the importance of message designing and positioning and what are the factors considered for these ?

3. How far the "Advertising Agencies" have been successful in catering communication functions of different organisations in India and what is your perception on Client-Agency relationship ?

4. Why and how advertising effectiveness is measured ? Introduce two laboratory measures and two real world measures with suitable examples.

5. What is the importance of "Promotion and Sales Promotion" and how are they different ? Outline promotional strategies and Sales Promotion Strategies.

Section – B

Answer any **three** questions within **500** words :

8×3 = 24

6. What are the steps of compaign planning and what are essentials to be kept in mind for an effective campaign planning ?

7. How far Advertisement is playing catalytic role in the promotion and growth of an organisation ?

8. How are necessary designing and marketing objectives integrated ?

9. What is the significance of "Advertisement Budget" in advertising management ? Introduce methods of determining advertising appropriation.

10. What are the different agency compensation methods and which methods would you favour ?

Section – C

Answer any **two** questions within **300** words :

5×2 = 10

11. Introduce "DAGMAR" approach of measuring ad effectiveness.

12. What is the importance of "Competitive Parity Method" in advertising appropriation ?

13. Outline consumer sales promotion techniques with suitable examples.

14. How is "Product Advertisement" different from "Corporate Advertisement" ?

❖

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(SALES AND DISTRIBUTION MANAGEMENT)

Section – A

Answer any **three** questions within **700-1000** words : 12×3 = 36

1. What is the importance of Sales Management in Marketing ? Describe the interdependence between Sales and distribution functions.

2. What is the importance of Saha Organisation and what is the process of designing a sales organisation ?

3. What is the importance of Performance appraisal, motivation and compensation in Management of Sales Force ?

4. Give a comprehensive note on Indian Distribution System. What are the distribution problems faced today ? State the factors taken into consideration in the selection of an effective distribution system.

5. Who are the different channel members in a distribution system and what are the objectives and nature of each in a distribution system ?

Section – B

Answer any **three** questions within **500** words :

8×3 = 24

6. Introduce the different theories of selling and describe any one of these.

7. What is your perception about "Salesmanship" ? Whether is it an Art, Science or Profession ?

8. Differentiate between "Recruitment and Selection". What is the importance of each in Sales Force Management ?

9. What are the important objectives of distribution and how such objectives achieved today in Indian Distribution System ?

10. Describe the importance of "Horizontal and Vertical Marketing System". Whose and which functions are performed by them ?

Section – C

Answer any **two** questions within **300** words :

5×2 = 10

11. Describe "Buyer-Seller Dyads" and its importance in selling.

12. What are the components of personal selling to design the personal selling efforts for an organisation ?

13. What are the important measures of controlling of Sales force ?

14. Outline the factors considered in designing channel strategies.

DDCE-3rd CBCS-M. Com. —
D – 119 (HRPD)

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(HUMAN RESOURCE PLANNING AND DEVELOPMENT)

Section – A

Answer any **three** questions within **700-1000** words : 12×3 = 36

1. What is HRP ? Discuss the importance and process of HRP applied in the HRD Systems ?

2. Define HRD. Briefly discuss the objective and function of HRD.

3. Discuss the conditions for success of Quality of working life in an organization.

4. Briefly discuss the different intervention of HRD.

5. What is succession planning ? Distinguish it with career planning. Write down the objective and process of succession planning.

Section – B

Answer any **three** questions within **500** words :

8×3 = 24

6. What do you understand by career planning ? Describe its need and objectives.

7. What is HR Audit ? Discuss the areas of HR Audit.

8. Define accounting. Discuss its objective and importance in an organization.

9. Discuss skill and role of a creer counsellor ?

10. Discuss the different type of HRIS from level wise.

Section – C

Answer any **two** questions within **300** words :

5×2 = 10

11. What is Social Demand Approach ? How is it required in HRP ?

12. What is HRD Matrix ?

13. Define Organizational culture. Discuss its components.

14. Distinguish between career planning and manpower planning.

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(MANAGING EMPLOYEE RELATION & RELATED LAWS)

Section – A

Answer any **three** questions within **700-1000** words : 12×3 = 36

1. Explain the concept of Collective Bargaining. List out the steps to make collective bargaining effective.

2. Write an essay on ILO, bringing out clearly its principles and its impact on Indian Labour Legislation.

3. Describe the Payment of Wages Act and discuss the various deductions under the Act.

4. Discuss 'Industrial Dispute'. Discuss the provisions regarding strikes and lockouts.

5. What is the object of the Payment of Gratuity Act, 1972 ? Discuss the obligations of the employer in respect of employee's claim for payment of gratuity.

Section – B

Answer any **three** questions within **500** words :

$8 \times 3 = 24$

6. What is IR ? Discuss the Pluralist Approach under Industrial Relation.

7. Discuss the measures required to be taken by a factory in respect of welfare of workers.

8. Discuss the procedure of the Government has to follow for fixing the minimum wages under the Minimum Wages Act, 1948.

9. Discuss the powers of Labour Court and Labour Tribunal under ID Act, 1947.

10. Procedures for the registration and cancellation of a Trade Union.

Section – C

Answer any **two** questions within **300** words :

$5 \times 2 = 10$

11. Obligations of Employees under the Employees' State Insurance Act, 1948.

12. Doctrine of Contributory Negligence.

13. Eligibility of an employee for getting Bonus.

14. Forfeiture of benefit of a female employee under the Maternity Benefit Act, 1961.

2016

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 **700-1000** words : 12×3 = 36

1. Define Training. Explain the on-the-job and off-the-job method of Training.

2. Define Learning. Briefly discuss the learning environment.

3. What is Training Evaluation ? Explain the steps and methods of Training Evaluation.

4. What are the administrative procedures of the training programme to be adopted by the training organization ?

5. Discuss the different role and skills of a trainer.

Section – B

Answer any **three** questions within **500** words :

8×3 = 24

6. What is andradogy and how is it differ from pedagogy ?

7. Explain the essential steps of a good training programme.

8. Explain the various types of training need.

9. Briefly discuss the importance and types of training.

10. What is Training Diary ? Design a training feedback form.

Section – C

Answer any **two** questions within **300** words :

5×2 = 10

11. Distinguish between training and learning.

12. Design a request letter format for a trainee to attained a training programme.

13. Discuss the merit and demerit of syndicate training method.

14. Briefly analysis the vestibule training method.

DDCE-3rd CBCS-M. Com. —
222 (P & OM)

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(PRODUCTION & OPERATION MANAGEMENT)

Section – A

Answer any **three** questions within **700-1000** words : 12×3 = 36

1. What do you mean by Plant Location ? Discuss the factors affecting plant location.

2. Differentiate between production layout and process layout and explain their competitive advantages and disadvantages.

3. Explain material requirement planning and briefly explain different components of material requirement planning.

4. Discuss the ABC analysis of inventory control.

Explain the significant in modern inventory control management.

5. A small project is composed of seven activities whose time estimates are listed in the table as follows :

Activity	t_o	t_m	t_p
1 – 2	1	1	7
1 – 3	1	4	7
2 – 4	2	2	8
2 – 5	1	1	1
3 – 5	2	5	14
4 – 6	2	5	8
5 – 6	3	6	15

What is the probability that the project will be completed 4 weeks earlier than expected ?

Section – B

Answer any **three** questions within **500** words :

8×3 = 24

6. Give the frame work of supply chain network and explain its components.

7. Briefly explain the steps involved in product design.

8. What is master production scheduling ? Explain it with an example.

9. The demand rate of a particular item is 12,000 units per year. The setup cost is Rs. 350 and the holding cost is Rs. 0.20 per unit per month. If no shortages are allowed and the replacement is instantaneous determine optimum lot size and minimum total expected annual cost.

10. Consider the following activities in a given project. Compute the earliest and latest event times. What is the minimum project completion time ?

Activity	Predecessor	Time
A	—	5
B	A	4
C	—	7
D	B, C	3
E	C	4
F	D, E	2

Section – C

Answer any **two** questions within **300** words :

5×2 = 10

11. What are the basic inputs for MRP ?

12. Describe the procedure of the plant layout.

13. Write a brief note on just in time management.

14. Differentiate between PERT and CPM in brief.

DDCE-3rd CBCS-M. Com. —
223 (BP & SM)

2016

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 **700-1000** words : 12×3 = 36

1. What are organization objectives ? Discuss the characteristics and the guideline for formulating objectives.

2. Why should organization analysis the environment ? How the international environment is to be analyzed ?

3. Define Change ? What are the challenges faced by the manager at the time of implementing changes in the business policies ?

4. How the strategies are analyzed ? What are the steps applied to implement strategy ?

5. What are major social responsibilities of business managers are to be considered at the time of formulating the business policies ? How can these managers meet the social responsibilities ?

Section – B

Answer any **three** questions within **500** words :

8×3 = 24

6. What is Forecasting ? Write down its process.

7. What is Corporate Vision ? Discuss the characteristics of Vision.

8. How do you analyse business's capability factors in terms of financial management and human resource management ?

9. What are the roles of MNC's in developing the national economy ?

10. What is Mission ? Discuss the characteristics and the objectives of mission statement.

Section – C

Answer any **two** questions within **300** words :

5×2 = 10

11. Differentiate between forward linkage and backward linkage strategy.

12. Design the strategic management model.

13. How do you analyse the competitors strength and weakness ?

14. What is focus strategy ? What are the advantages of Focus Strategy ?

DDCE-3rdCBCS-
M. Com. — 224
(C & MC)

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(COST AND MANAGEMENT CONTROL)

Group – A

Answer any **three** questions within **700-1000** words : 12×3 = 36

1. The sales turnover and profit during two years were as follows :

Year	Sales (₹)	Profit (₹)
1994	1,40,000	15,000
1995	1,60,000	20,000

You are required to calculate :

(a) P/V ratio

(b) Sales required to earn a profit of Rs. 40,000

(c) Profit when sales are Rs. 1,20,000

2. The standard material required for production is 10,500 kg. A price of Rs. 2 per kg. has been fixed for the materials. The actual quantity of materials used for the product is 11,000 kg. A sum of Rs. 24,750 has been paid for the materials :

Calculate :

(a) Material Cost Variance

(b) Material Rate Variance

(c) Material Usage Variance

3. Explain the meaning and different types of "Responsibility Centres". What steps need to be taken to set up a system of responsibility accounting in an organisation ?

4. Explain, in detail, the classification of budgets according to (a) time, (b) functions and (c) flexibility.

5. Define Management Audit. What is the procedure for conducting management audit ?

Group – B

Answer any **three** questions within **500** words :

8×3 = 24

6. From the following information find out the amount of profit earned during the year using both absorption and marginal costing technique :

Fixed Cost	Rs. 2,50,000
Variable Cost	Rs. 10 per unit
Selling Price	Rs. 15 per unit
Output Level	75,000 units

7. What is meant by Standard Costing ? Distinguish between Standard Cost and Estimated Cost.

8. What do you mean by Scrap ? Give the treatment of scrap while calculating cost of production of goods. Explain with suitable example.

9. State the essential features of Cost Audit. What are its objectives ?

10. With he following data for a 60% activity, prepare a flexible budget for production at 80% and 100% capacity :

Production at 60% capacity	600 units
Material	Rs. 100 per unit
Labour	Rs. 40 per unit
Direct Expenses	Rs. 10 per unit
Factory Overheads	Rs. 40,000 (40% fixed)
Administration Expenses	Rs. 30,000 (60% fixed)

Group – C

Answer any **two** questions within **300** words :

5×2 = 10

11. What is Margin of Safety ? How is it determined ? Explain.

12. Distinguish between Scrap and Spoilage. Also give their cost accounting treatment.

13. Distinguish between Cost Control and Cost Reduction.

14. How Cost Audit is different from Financial Audit ? Explain.

DDCE-3rd CBCS-M. Com. —
225 (IB)

2016

Time : As in Programme

Full Marks : 70

The figures in the right-hand margin indicate marks.

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

(INTERNATIONAL BUSINESS)

Section – A

Answer any **three** questions within **700-1000** words : 12×3 = 36

1. "A company that fails to go global is in the danger of losing its domestic business to competitors with lower costs, greater experience, better products and in a nutshell, more value for the customer." Discuss.

2. Give a brief account of the differences in the economic and socio-cultural environment of business between nations and their implications for business.

3. Differentiate between GATT and WTO. Examine their benefits and drawbacks.

4. Bring out the salient features of international monetary system under Bretton Woods. State the factors responsible for its breakdown.

5. Analyse the reasons behind the growing importance of MNCs. Discuss the role played by MNCs in global integration.

Section – B

Answer any **three** questions within **500** words :

8×3 = 24

6. Outline the various theories of international business. Which theory, do you find, the most relevant and why ? Substantiate your answer.

7. Differentiate between cultural shock and cultural trait. State how religious-and complexity of language affects international business.

8. Give a brief and critical account of regional integration schemes of developing countries.

9. Discuss the role and importance of foreign capital in developing countries. Evaluate the impact of foreign investment in India.

10. What is new economic policy ? State, with any relevant example, if these policies have helped in the economic development of India.

Section – C

Answer any **two** questions within **300** words :

5×2 = 10

11. What is transfer of technology ? Examine the role of technology in fostering the globalization.

12. Distinguish between push and pull factors of internationalization.

13. Write a brief note on counter-competition and global sourcing ?

14. Describe the sectoral trends in FDI in India.

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2016 Paper Code- 1310318205
FULL MARKS= 70
TIME-3 HOURS

Answer questions according to General Instruction of each section.

SUBJECT- URBAN DEVELOPMENT

Section – A (Answer Any Three) **12X3=36**

1. What is rural – urban migration? What are the various measures taken to prevent rural – urban migration?
2. What is urban planning? What are the problems encountered during urban planning?
3. Evaluate the role and the function of transport network towards the development of socio-economic condition of the country?
4. What do you understand by slum management? Write down the initiatives taken by the Government of India to curb the issues urban slums?
5. Write down the role and composition of SDA.

Section – B (Answer Any Three) **08X3=24**

1. Define pollution? Discuss its various types?
2. What are the different dimensions involved in the management of a city?
3. What is urban poverty? Discuss its various measures taken to prevent.
4. Write down the different measures taken towards the development of sub urban areas in a country.
5. Write down the process of water treatment.

Section – C (Answer Any Two) **05X2=10**

Write shorts on

1. Causes of migration of India
2. Function of Air Port Authority of India
3. Urban public health
4. Urban finance.