

Answer any Two (15*2= 30)

Word Limit: 1000

- Q1.**What are the objectives of Companies Act, 2013? Point out major changes/characteristics of Companies Act, 2013?
- Q2.**Define prospectus? What are its contents? Explicate legal requirements related to prospectus as per Companies Act, 2013?
- Q3.**Who is a Director? Discuss different types of Directors along with their qualification and disqualification?
- Q4.**Elaborate different legal aspect related to accounts and audit of companies?
- Q5.**Briefly discuss tax planning provisions related to capital gain and income from house property?
- Q6.**Decipher various legal provisions related to Tax deducted at source (TDS)?

Advance Accounting (Back) (Group A)

Date: 10.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

- 1. Discuss the various methods for valuation of shares with suitable example.
- 2. Briefly explain the specimen format of balance sheet and P/L account of a banking company.
- 3. Distinguish between "Absorption" and "External Reconstruction" of a company.
- 4. Hitesh Limited acquired 70% shares of Samir Ltd (S Ltd) on 1st July, 2023 for Rs. 7,00,000. The balance sheet of the two companies as on March 31, 2024 was as follows:

	Hitesh Ltd	Samir Ltd
EQUITY AND LIABILITIES		
Share capital (fully paid shares of Rs 50 each)	20,00,000	9,00,000
General reserve (1-4-2023)	4,60,000	2,40,000
Surplus	1,80,000	87,000
Bills Payable	1,60,000	75,000
Total	28,00,000	13,00,000
ASSETS		
Intangible Assets	3,40,000	2,40,000
Plant and Machinery	5,50,000	3,60,000
Investment (in Samir Ltd)	7,00,000	
House properties	5,50,000	3,00,000
Investment in Debentures of Samir Ltd	4,00,000	
Current Assets	2,60,000	4,30,000
Total	28,00,000	13,00,000

Additional Information

On April 1, 2023, the surplus account of Samir Ltd., stand at Rs. 40,000.

The house property of Samir Ltd., which was Rs. 2,00,000 on April 1, 2023 was considered worth Rs. 2,70,000 on the date of acquisition. Prepare consolidated balance sheet as on 31st March, 2024.

- 5. Critically examine "Human Resources Accounting in India". What are the barriers to its formal implementation in financial statements?
- 6. Write short notes on:
 - a. General Balance Sheet.
 - b. Current Purchase Power method.

Financial Market & Institutions (Back) (Group B) Date: 10.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

1. Define financial institutions and explain their role in the economic development of a country. Discuss the challenges faced by financial institutions in developing economies.
2. Define the role of capital market institutions in financial intermediation. Explain the functions of institutions such as SEBI, stock exchanges, and depositories.
3. Briefly explain the money market. Explain its features, components, and significance in the financial system. How does it differ from the capital market?
4. Explain the salient features of the Depository system introduced in the capital market. Discuss its advantages and disadvantages.
5. Discuss the functions and significance of the Reserve Bank of India (RBI) as the central financial institution. How does the RBI regulate the Indian financial system?
6. What is meant by dematerialisation of securities? Explain the process of dematerialisation of securities and the benefits of the 'Depository System'.

Human Resource Planning & Development (Back) (Group C) Date: 10.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

1. Select an organization of your choice (public or private) and prepare a practical Human Resource Plan indicating manpower forecasting, objectives, types of HR plans, and methods adopted
2. Prepare a model HRIS framework for a medium-sized organization, indicating data sources, types of HR information, reporting formats, and managerial uses
3. Conduct a mock HR audit of an organization or department by identifying audit areas, checklist items, and expected outcomes. Present findings in a structured format.
4. Design an HRD intervention programme to improve employee skills, motivation, or quality of work life in an organization. Specify objectives, methods, and expected benefits.
5. Prepare a career planning and career development model for employees at different levels of an organization, highlighting stages, tools, and linkages with succession planning.
6. Illustrate the application of any one OD technique (job rotation, role playing, understudy method, or incident method) through a practical example or mini case.

Advanced Cost & Management Accounting

Date: 11.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

- Q1.** What is a Statement of Cost? Explain its objectives and importance? Describe the structure and components of a Statement of Cost? Prepare a Statement of Cost and explain each item appearing in it?
- Q2.** What is Cost–Volume–Profit Analysis? Elucidate its objectives and assumptions? Explain the managerial applications of CVP Analysis in short-term decision-making?
- Q3.** Clarify the meaning and features of the Job Order Cost System? Discuss its suitability and limitations? Describe the procedure for ascertaining cost under a Job Order Cost System? Distinguish between Job Order Costing and Process Costing?
- Q4.** What are joint products and by-products? Narrate their distinguishing features? Specify the problems involved in apportioning joint costs among joint products? Explain the various methods of joint cost allocation with suitable examples?

Q5. Outline the concept of equivalent production in process costing? Discuss the need and importance of equivalent production? Bring out the methods of calculating equivalent production?

Q6. Expound the concept of Variance Analysis and its importance in cost control? Highlight the objectives and limitations of Variance Analysis?

Cost & Management Accounting (Back) (Group A) Date: 11.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

Q1. Explain the concept of Cost–Volume–Profit (CVP) Analysis? Discuss its objectives and underlying assumptions? Examine the managerial applications of CVP Analysis in short-term decision-making?

Q2. Define a Statement of Cost? Explicate its objectives and significance? Describe the structure and major components of a Statement of Cost? Prepare a Statement of Cost and explain each item included therein.

Q3. What are joint products and by-products? Explore their distinguishing features? Discuss the problems involved in the apportionment of joint costs among joint products? Describe the various methods of joint cost allocation with suitable examples?

Q4 . Explicate the concept of equivalent production in process costing? Discuss its need and importance? Describe the methods used for calculating equivalent production?

Q5. What are joint products and by-products? Explain their distinguishing features? Discuss the problems involved in the apportionment of joint costs among joint products? Describe the various methods of joint cost allocation with suitable examples?

Q6. Explain the concept of Variance Analysis and discuss its role in cost control? Highlight the objectives and limitations of Variance Analysis?

Derivative and Risk Management (Back) (Group B) Date: 11.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

Q1. Examine the uses of financial derivatives in modern finance? Analyse the factors responsible for the rapid growth of derivatives markets in recent decades?

Q2. Decipher the pricing and valuation of forward contracts? Derive the valuation formula and explain the factors influencing forward prices?

Q3. Explicate the concept of hedge effectiveness? How is it measured and what factors influence the success of a hedge? Explain tailing the hedge and discuss its significance in adjusting hedge positions over time?

Q4. Expound the Black–Scholes Option Pricing Model? Discuss its assumptions and limitations? Analyze the differences between the Binomial Model and the Black–Scholes Model of option pricing?

Q5. Illustrate various option trading strategies, such as covered call, protective put, straddle, strangle, and spread strategies?

Q6. Define interest rate derivatives? Discuss their role in managing interest rate risk in financial markets? Outline the differences among FRAs, interest rate futures, interest rate options, and interest rate swaps?

Consumer Behavior & Advertising Management (Back) (Group C) Date: 11.03.2026
Answer any Two (15*2= 30) Word Limit: 1000

1. Why is ethics and social responsibilities are important in advertising? Explain in brief.
2. Highlight the changes in consumer behavior in Digital Era.
3. How personality and self-concept influence buyer behavior? Explain.
4. Explain the concept & process of DAGMAR in advertising
5. Explain the theory "Diffusion of Innovation" by Rogers.
6. Write a short note on AIDA Model.

Human Resource Planning & Development Date: 12.03.2026

Answer any Two (15*2= 30) Word Limit: 1000

1. Design an HRD intervention programme to improve employee skills, motivation, or quality of work life in an organization. Specify objectives, methods, and expected benefits.
2. Select an organization of your choice (public or private) and prepare a practical Human Resource Plan indicating manpower forecasting, objectives, types of HR plans, and methods adopted
3. Prepare a career planning and career development model for employees at different levels of an organization, highlighting stages, tools, and linkages with succession planning.
4. Exemplify the application of any one OD technique (job rotation, role playing, understudy method, or incident method) through a practical example or mini case.
5. Prepare a model HRIS framework for a medium-sized organization, indicating data sources, types of HR information, reporting formats, and managerial uses
6. Conduct a mock HR audit of an organization or department by identifying audit areas, checklist items, and expected outcomes. Present findings in a structured format.

Corporate Law & Tax Compliance (Back) (Group A) Date: 12.03.2026

Answer any Two (15*2= 30) Word Limit: 1000

- Q1.** Analyse the essential characteristics of a Joint Stock Company and outline the sequential stages in the process of its formation?
- Q2.** Why are the Articles of Association described as the internal regulations of a company? Examine their nature, contents, and importance, and explain how the Articles can be altered?
- Q3.** Critically analyse the role of directors as the brain and nerve centre of a company, highlighting their powers, duties, and liabilities?
- Q4.** Elaborate different legal aspect related to accounts and audit of companies?
- Q5.** Briefly discuss tax planning provisions related to salaries and income from business and profession?
- Q6.** Discuss the statutory provisions governing Tax Deducted at Source (TDS) under the Income Tax Act?

Security Analysis & Portfolio Management (Back) (Group B)

Date: 12.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

- Q1.** Define risk and return in the context of portfolio management? Differentiate between systematic (non-diversifiable) and unsystematic (diversifiable) risk? Using a well-labelled diagram, explain how total portfolio risk changes as the number of securities increases?
- Q2.** Explain the fundamental insight of Harry Markowitz's Portfolio Theory? Emphasize the crucial role of covariance/correlation and explain how combining assets with less-than-perfect positive correlation reduces risk?
- Q3.** Explicate the construction and interpretation of the three primary types of charts used in technical analysis: Line Charts, Bar Charts, and Candlestick Charts? For each chart type, describe what information it conveys and what kind of analysis it is best suited for?
- Q4.** Explain the fundamental insight of Harry Markowitz's Portfolio Theory? Emphasize the crucial role of covariance/correlation and explain how combining assets with less-than-perfect positive correlation reduces risk?
- Q5.** Outline the step-by-step procedure for constructing the optimal risky portfolio using the Sharpe Single-Index Model? Why do all securities in the optimal portfolio lie on the Security Market Line (SML) as per the Single-Index Model?
- Q6.** Compare and contrast the advantages and disadvantages of passive versus active bond management strategies? Describe two primary passive bond management strategies?

Merchant Banking & Financial Services (Back) (Group C)

Date: 12.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

1. Explain the terms financial services, and discuss the characteristics of financial services. Discuss the significance of the financial services sector in detail.
2. Discuss briefly the concept of mutual funds and explain how far mutual funds have been successful in India. Describe various types of schemes issued by various Mutual Funds in India.
3. What do you mean by Credit Rating? Explain the benefits of Credit Rating.
4. Define the Term 'Merchant Banking'. Elaborate on the role of issue manager in the realm of public issue management.
5. Discuss the reasons and purpose of mergers and acquisitions with examples. Explain the role of different agencies in mergers and acquisitions.
6. What are the problems with the hire purchase system? How does the hire purchase transaction take place?

Organisational Behaviour

Date: 13.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

1. Select an organization of your choice and analyse how its organizational structure, design, and culture influence employee behaviour, organizational development, and the ability to face contemporary managerial challenges.
2. Examine the nature, purpose, and functions of management in the context of the 21st century. Discuss the changing role of managers with reference to globalization and comparative management practices.
3. Critically evaluate Classical Theory (Henri Fayol), Scientific Management Theory, and Human Relations Theory. Illustrate how these theories are applied or misapplied in modern organizations.
4. Explain how planning, decision-making, motivation, leadership, communication, and control operate as an integrated process in organizations. Support your answer with practical examples.
5. Analyse the role of trade unions and worker's participation in management in maintaining industrial harmony. Discuss how effective conflict management practices contribute to organizational stability and productivity.
6. Discuss the significance of Total Quality Management (TQM), strategic management, and management of change in enhancing organizational competitiveness and long -term sustainability.

Business Ethics & Corporate Governance (Back)

Date: 13.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

1. "Corporate cannot ignore the concerns of environment and its ecology." In the light of this statement describe the obligations of the corporate environment and society
2. Comment on the importance of Good Corporate Governance in India.
3. Explain the concept of Corporate Social Responsibility.
4. Write a note on the relevance of Ethics in Marketing.
5. What do you understand by Business Ethics? Illustrate its importance in business organization.
6. Describe various ethical challenges of managing a diverse workforce.

Women in India

Date: 16.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

1. Write down the objectives, features and contribution of Brahma Samaj.
2. Compare women's political status in pre-independence and post-independence India.
3. Discuss the changing role of women in context of social and economic development.
4. How have Indian women's movement addressed the issues of caste, class and religion? Discuss.
5. Examine various challenges faced by women entrepreneurs in India.
6. Explain the socio- economic perspectives of Tebhaga movement.

Budgetary System with special reference to India (Back) Date: 16.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

Q1. Discuss the rationale, objectives and significance of the Government Budget in a modern economy? Further, explain the composition of the Government Budget?

Q2. Analyse the different methods of National Income measurement and highlight the precautions required to avoid errors in estimation?

Q3. "The growth of public expenditure is an inevitable feature of modern governments." Examine this statement by analysing its causes and evaluating it from a normative point of view?

Q4. "Budgetary measures significantly determine the pattern of revenue allocation." Discuss this statement critically?

Q5. Discuss the significance of the government budget as a tool for financing and executing national development plans?

Q6. Compare and analyse the broad budgetary trends of the Union Government and the Government of Odisha during the plan period?

Budgetary System with special reference to India Date: 17.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

Q1. Explain the procedure for the preparation of the Government Budget in India? Describe the various stages involved in the budgetary process of the Government?

Q2. What is National Income? Describe different concepts of National Income? Also discuss the factors determining National Income and the difficulties involved in its estimation?

Q3. Deliberate the importance of public expenditure and analyse its effects on production and distribution?

Q4. Critically analyse the impact of budgetary measures on revenue allocation?

Q5. Discuss how the Government Budget acts as a financial instrument for the implementation of national plans?

Q6. Describe the broad trends of Indian Budget and Odisha Budget during the plan period?

Disaster Management (Back)

Date: 17.03.2026

Answer any Two (15*2= 30)

Word Limit: 1000

1. "Landslide is due to, both natural and human induced causes' - Examine with examples.
2. Discuss Global warming and its Long-term environmental and socio-economic impacts.
3. What is Water Pollution? Discuss its causes and suggest measures to prevent it.
4. Examine the functions of National Disaster Management Authority and National Disaster Response Force in disaster mitigation in India.
5. Assess the role of mitigation in reducing disaster-related losses.
6. What is Industrial pollution? Examine its impact on environment and human health.