1 SEM PG (CBCS) COM 200

2017

(December)

COMMERCE

Paper : 10200

(Financial Accounting for Managerial ~~Divisions~~ Decision *)*

Full Marks : 60

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. *(a)* *(i)* Explain with examples the 'accrual', 'allocation' and valuation based Accounting. 2+2+2=6

   (ii) Explain 'Physical Capital' maintenance with an example. 4½

   (iii) Explain 'Financial Capital' maintenance with an example. 4½

Contd.

Or

(b) Comment on the following cases :

(i) **Case I** : Preference shares acquired within a short period of their maturity by M/s ABC Ltd. These shares are listed with the National Stock Exchange in January 2017 and redeemable in full in March 2017. Is it a cash equivalent ?

3

(ii) **Case II** : M/s XYZ Ltd. repaid loan during the financial year 2016-17 to the extent Rs. 25,00,000, out of which Rs. 7,50,000 is the interest payment. Under which activity(is) the cash outflows falls ?

3

(iii) **Case III** : Accounting for income tax is simpler when the transaction is booked for both accounting and income tax purposes in the same year. If a transaction takes place in a year-1 and tax is paid in year-2, year-1 will show a transaction without tax charge and year 2 will show a tax charge without a transaction depicted in the understated table :

Particulars	Year 1 (Rs.)	Year 2 (Rs.)
Income	100	0
Tax expenses @ 30%	0	÷30
Net Profit	100	−30

The tax expense is a direct result of the income in year-1. Readers of Financial statements should be made aware that a tax charge will be levied in the following year. Deferred tax is used to identify future tax payments or recovery generated by the transactions in the current year.

Write your comments on the validity of the above statements.

5

(iv) **Case IV** : "One of the key issues in accounting for inventories is the amount at cost to be recognised as asset and carried forward until the related revenue are recognised.

The cost of inventories comprises all costs of production, cost of conversion and other costs incurred in bringing the inventories to their present location and condition". Justify the prudence of the policy.

4

Contd.

Or

(b) Comment on the following cases :

(i) **Case I** : Preference shares acquired within a short period of their maturity by M/s ABC Ltd. These shares are listed with the National Stock Exchange in January 2017 and redeemable in full in March 2017. Is it a cash equivalent ?

3

(ii) **Case II** : M/s XYZ Ltd. repaid loan during the financial year 2016-17 to the extent Rs. 25,00,000, out of which Rs. 7,50,000 is the interest payment. Under which activity (is) the cash outflows falls ?

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Particulars	Year 1 (Rs.)	Year 2 (Rs.)
Income	100	0
Tax expenses @ 30%	0	-30
Net Profit	100	-30

The tax expense is a direct result of the income in year-1. Readers of Financial statements should be made aware that a tax charge will be levied in the following year. Deferred tax is used to identify future tax payments or recovery generated by the transactions in the current year.

Write your comments on the validity of the above statements.

5

(iv) **Case IV** : "One of the key issues in accounting for inventories is the amount at cost to be recognised as asset and carried forward until the related revenue are recognised.

The cost of inventories comprises all costs of production, cost of conversion and other costs incurred in bringing the inventories to their present location and condition". Justify the prudence of the policy.

4

Contd.

2. (a) "If the normal operating cycle of an enterprise is too long, the classification of assets into current and non-current is meaningless." Elucidate the statement with suitable example.

15

Or

(b) (i) AB Ltd. manufactures and sells compressors of various capacities, including large compressors that are used in oil exploration. The auditor of AB Ltd. argues that the firm has no well defined normal operating cycle because —

(a) Its collection period (that is the period between the dispatch of goods and collection of receivables) is erratic. It varies between two months to nine months.

(b) Its production cycle varies between two months to eighteen months, although the production cycle for each type of compressor is well defined.

The auditor proposes that the classification of assets into current or non-current should be based on the twelve month criterion. Explain your position on the issue.

7

(ii) Briefly explain the following with suitable examples : 4×2=8

(i) Derivative Instruments for trading

(ii) Short Selling.

3. (a) Prepare a 'Notes to Balance Sheet' of Property Plant and Equipment as on 31-03-2017 from the following information. 15

		Rs. (Crores)
(i)	Leasehold land as on 1-4-2016	1000
(ii)	Addition to leasehold land (2016-17)	100
(iii)	Deductions to leasehold	50
(iv)	Freehold land	1550
(v)	Addition to Freehold land	500
(vi)	Deduction in Freehold land	250
(vii)	Building	1800

Contd.

(viii)	Addition to Building	750
(ix)	Demolition at Building	100
(x)	Depreciation on Building till 1-4-16	550
(xi)	Depreciation on Demolished Building (written back)	50

Show clearly the Gross Block; Depreciation and Net Block as required under the Companies Act 2013.

Or

(b) Show how the following Intellectual Properties are classified in the Notes to Balance Sheet as 'Intangible Assets'.

5×3=15

(i) Technical know-how fees

(ii) Patents

(iii) Software

Draw examples from the 'Annual Reports' of Companies you have studied.

4. (a) Arrange the following with suitable examples and explanations : 15

(1) Use of aggregation criteria for any remaining operating segments.

(2) Confirmation if the remaining reportable segments account for 75% revenue.

(3) Testing general aggregation criteria.

(4) Reportable Segments.

(5) Identification of operating segments.

(6) Obtaining organisation chart.

(7) Identification of documents and level of information reviewed by the CODM.

(8) Determination of the CODM.

(9) Testing quantitative threshold.

Or

(b) *(i)* ABC Ltd. has the following operating segments. The revenues, profits and assets are set out below. ABC Ltd. needs to determine how many reportable segments it has as per Ind AS 108.

Segment	Segment Revenues (Rs)	Segment Profit/Loss (Rs)	Segment Assets (Rs)
A	900	100	80
B	1,400	200	750
C	200	(35)	70

Further information :

(1) Segment A includes internal sales to Segment B of Rs. 600.

(2) Segment C derives revenue of Rs. 160 from internal sales to both A and B Segments. 10

(ii) Write short notes on the following : 2½×2=5

(i) CODM

(ii) Conditions for the determination of Deportable Segments.

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1 SEM PG (CBCS) COM 520

2017

(December)

COMMERCE

Paper : 10520

(Agricultural and Rural Marketing)

Full Marks : 60

Time : Three hours

***The figures in the margin indicate
full marks for the questions.***

1. *(a)* Explain the Scope of Rural Marketing. What are the factors differentiating rural marketing from Urban Marketing.
6+6=12

Or

(b) Three-fourths of Indians reside in the hinterland but still Indian companies target only urban markets. Discuss.

12

2. *(a)* Imagine you are a market researcher for the rural marketing agency 'Reach'. How will you research customers' perceptions about various shampoos available in the rural markets? Apply the techniques for *any three* brands.

12

Or

(b) Write short notes on the following:

6×2=12

(i) Thompson Rural Market India

(ii) Developmental Marketing.

3. *(a)* Do you agree that for producing agricultural inputs are needed? If yes, then why? Discuss with examples the marketing mix at *any one* agricultural input.

6+6=12

Or

(b) Frame a SWOT analysis of Agro-Chemicals Market.

12

4. *(a)* Thrash out with examples the importance of Agricultural Credit in increasing Agricultural productivity.

12

Or

(b) Discuss the following:

6+6=12

(i) National Bank for Agricultural and Rural Development (NABARD)

(ii) Regulated Markets.

5. *(a)* What is your view regarding the impact of Cooperatives on Rural Marketing? Justify with suitable examples.

12

Or

(b) Discuss the various strategies marketers use for marketing of goods in the rural markets with the help of suitable examples. As the product manager of an established consumer goods company, how would you handle the menace of spurious brands in the rural markets?

———

1 SEM PG (CBCS) COM 410

2017

(December)

COMMERCE

Paper : 10410

(Indian Financial System)

Full Marks : 60

Time : Three hours

***The figures in the margin indicate
full marks for the questions.***

1. *(a)* "A financial system is a well-integrated
   system whose parts interact each
   other." Explain. 12

   ### *Or*

   (b) Briefly explain *any four* important
   events which took place in the Indian
   Financial system during post
   economic reform period. 12

2. *(a)* Explain how SEBI supervises and
   regulates the security market of India.
   म 12

Or

(b) Discuss the role of RBI in regulating money market of India.   12

3. (a) "Technology has changed the face of banking services in India."

Discuss specially referring to E-Banking services.   12

Or

(b) "Banks are important financial intermediary in the financial system". Discuss with special mention about non-banking services extended by banks.   12

4. Briefly explain the services offered by the following financial institution : *(any two)*

6×2=12

(a) Micro-finance Institutions

(b) Mutual Fund Institutions

(c) Stock Broking Firms

(d) National Bank for Agriculture and Rural Development (NABARD)

5. Discuss the importance of the following services to the financial system : *(any two)*

6×2=12

(a) Housing Finance

(b) Venture Capital Financing

(c) Factoring Services

(d) Insurance Services.

———————

1 SEM PG (CBCS) COM 300

2017

(December)

COMMERCE

Paper : 10300

(Marketing Management)

Full Marks : 60

Time : Three hours

**The figures in the margin indicate
full marks for the questions.**

1. Answer **any five** questions from the
    following :   3×5=15

    (a) What is a bullion market ?

    (b) What is limited decision making ?

    (c) What are the buying motives ?

    (d) What is product differentiation ?

    (e) What is administered pricing ?

    (f) What is a channel decision ?

(g) What is a combination brand ?

(h) What is social marketing ?

2. Answer **any three** questions from the following : 5×3=15

(a) Explain the concept of marketing mix.

(b) Explain the internal factors that influence the pricing decision of a firm.

(c) State and explain the needs of studying consumer behaviour.

(d) State and explain the objectives of promotion.

(e) Bring out the importance of marketing.

3. Answer **any two** questions from the following : 10×2=20

(a) Discuss clearly the modern concept of marketing.

(b) Define packaging. Explain various functions of packaging with appropriate examples.

(c) What is meant by product life cycle ? Discuss the different stages of the product life cycle.

(d) Explain distribution policy. Also state the common channels of distribution followed by the firms.

4. Study the case titled "The lifestyle and Spending Patterns of Single People in metropolitan India" and answer the questions given at the end. 10

The Lifestyle and Spending Patterns of Single People in Metropolitan India.

Introduction :

With increasing job and education opportunities in metropolitan India, a large number of youth is migrating to these cities such as Delhi, Mumbai, Bangalore, Pune, etc. These cities also provide innumerable job opportunities and career options to young people.

With increasing emphasis on career planning, young people are deferring the decision of getting married to a later age. Hence, the number of single working men and women is increasing in cities and the pattern is accepted as normal.

The priorities and lifestyles of single people is different from their married contemporaries.

Recently, a leading market research company has decided to take a deeper insight into the lifestyles of single people and provide a comprehensive data on their spending patterns, income and expenses. The research is specifically aimed at identifying the ever growing number of single women and their changing priorities and lives.

The Research Design :

The survey was conducted on a random sample of 120 people in the age group 25-35 and 35-45. All the participants were single, earning more than Rs. 15,000 per month and living alone. The findings of the survey were developed separately for men and women.

The Findings :

The major patterns which emerged from the survey are given in Table -1 and Table-2.

1. Average men spend more money on entertainment than women.

2. Men allocate higher amount to miscellaneous expenses such as smoking, socializing and entertainment.

Table – 1 : Average Spending by Single Men

Category	Age Group 25-35	Age Group 35-45
Total Expense	15,000	20,000
Food	3,000	3,500
Housing	3,500	4,500
Apparel and accessories	1,500	1,500
Transport	3,500	3,500
Health and entertainment	1,500	1,500
Savings, insurance, investment, etc.	2,000	3,500
Miscellaneous-rest of the balance salary		

Table – 2 : Average Spending by Single Women

Category	Age Group 25-35	Age Group 35-45
Total Expense	15,000	17,000
Food	3,000	3,500
Housing	3,500	4,500
Apparel and accessories	2,000	2,500
Transport	2,500	3,000
Health and entertainment		
Savings, insurance, investment, etc.	3,000	2,500
Miscellaneous-rest of the balance salary		

Questions :

1. In general, which products and services represent the best opportunities for firms targeting single people ?

2. What are the other issues which must be taken into account about single people to present a comprehensive lifestyle research of singles ?

3. What are the major influences in the buying process of single career women in your opinion ?

2017
(December)

COMMERCE

Paper : 10510

(Management Accounting)

Full Marks : 60

Time : Three hours

**The figures in the margin indicate
full marks for the questions.**

Answer the following questions.

1. *(a)* Elucidate 'Management Accounting as
    an information system and the role of
    Management Accountant'.

    6+6=12

OR

(b) Elucidate the conventions of
    Management Accounting.   12

2. (a) Differential cost analysis is also used when a business is confronted with the possibility of a temporary shut down. In the above context, what type of analysis would you undertake to determine whether in the short run a firm is better off operating than not operate ? 18

OR

(b) A make or buy decision is basically one of determining which alternative is economically most desirable and most effectively utilises the firm's resources. Explain with the help of an illustration the make or buy decisions in the above context. 18

3. (a) Explain responsibility accounting in the context of performance measurement. 18

OR

(b) Explain Economic value added in the context of performance measurement. 18

4. (a) A factory engaged in manufacturing plastic buckets is working at 40% capacity and produces 10,000 buckets per month. The present cost break up for one bucket is as under

Material   Rs. 10
Labour   Rs. 3
Overhead   Rs. 5 (60% fixed)

The selling price is Rs. 20 per bucket. If it is desired to work the factory at 50% capacity, the selling price falls by 3%. At 90% capacity, the selling price falls by 5% accompanied by a similar fall in the price of material.

You are required to prepare a statement showing the profit at 50% and 90% capacities and also calculate the break even points at this capacity production. 12

OR

(b) Explain the techniques for measuring divisional performance. 12

1 SEM PG (CBCS) COM 200

2018

(December)

COMMERCE

Paper : 10200

(Financial Accounting for
Managerial Decision)

Full Marks : 60

Time : Three hours

The figures in the margin indicate
full marks for the questions.

Answer all questions
(one of the alternatives given)

1. (a) Justify the significance of 'Accrual',
   'Allocation' and 'Valuation' in
   accounting vis-a-vis preparation of
   financial statements.   15

Or

(b) (i) Justify the significance of
        maintenance capital in business.
                                             5

(ii) A limited company starts its business with capital of Rs. 10,00,000. The company is already having all other infrastructural facilities for conduct of business. It converts the entire amount of capital into inventories (5000 units). The company sold out the entire inventories successfully for Rs. 15,00,000 and paid out Rs. 4,00,000 as dividend and income tax. The replacement cost of similar quantity of inventory (i.e., 5000 units) has risen to Rs. 12,00,000 for trading during the subsequent period. You are required to comment whether the company could maintain its 'finance capital' and 'physical capital'. Also find out any deficiency in financial capital and physical capital of the company to operate during the next operating cycle. 10

2. (a) Following are the figures relating to property, plant and equipment to be presented in the notes to accounts to be annexed as a forming part of the balance sheet of a limited company as on 31st March, 2018.

		Rs.
(i)	Leasehold Land	5,00,000
(ii)	Freehold Land	10,00,000
(iii)	Plant and Machinery	25,00,000
(iv)	Vehicles	3,70,000
(v)	Intangible Assets (Technical Know-how Fees)	10,00,000
(vi)	Addition to Plant and Machinery (2017-18)	5,00,000 (Cost Price)
(vii)	Disposal of the old machinery	1,00,000 (Original Cost)
(viii)	Accumulated Depreciation up to 1st April 2017	4,00,000
(ix)	Depreciation on old machinery disposed off	25,000
(x)	Depreciation during the year (2017-18) on machinery	2,00,000
(xi)	Technical know-how was acquired on 1.4.17 and has been found that $\frac{1}{10}$th of the value have to be charged to revenue as amortization cost of intangible asset.	

Prepare a Note to Account of Property, Plant and Equipment showing clearly 'Gross Block', 'Depreciation' and 'Net Block' as required under Schedule-111 of the Companies Act, 2013.   15

Or

(b) Give your decisions under the following three circumstances :

(i) XYZ Ltd. entered into an irrevocable agreement to purchase a machinery worth Rs. 50,00,000. Should the company recognise the asset and the corresponding liability in its books of account? Answer with reasons.   5

(ii) ABC Ltd. launches a new face lotion, named 'Glow' and has incurred an expenditure of Rs. 100,00,000 on 'Advertisement'. The contract for the advertisement has been given to M/s. Titan Advertising Agency for a period of 8 years without any more payment. The MD of the company proposes that the expenditure be shown as an 'asset' in the balance sheet, with this decision the Financial Director disagres. What should be the right decision to account for the same in the Books of Account and Financial Statements of ABC Ltd. ? Give reasoning of your answer.   5

(iii) The ASEB has installed a transformer within the premises of the factory owned by X Ltd. X Ltd. paid Rs. 5,00,000 for that as the cost of the transformer. As per the agreement ownership of transformer lies with the ASEB. Should the expenditure of Rs. 5,00,000 be treated as an asset (tangible) in the books and account of X Ltd. ? Answer showing reasons.   5

3. (a) As per the requirements why along with a standalone financial statement consolidated financial statement is needed for better economic decision making? Give your answer with justifications.   15

Or

(b) Define corporate governance. State how basically the corporate governance mechanism is developed.

5+10=15

4. *(a)* *(i)* "Segment reporting requires an enterprise two sets of segments." Comment on the statement explaining the bases of segmentaiton with suitable examples. 10

(ii) "A business segment or geographical segment should be identified as a reportable segment only if it satisfies a specific threshold limits." In reference to this statement give your comments. 5

Or

(b) *(i)* A Ltd. and B Ltd. both manufacture and distribute furniture and electrical appliances used in residential and commercial units. A Ltd. is structured such that decisions are made and performance is evaluated on regional basis. B Ltd., on the other hand, makes decision and evaluates performance on a product line basis.

Should A Ltd. and B Ltd. report similar operating segment? 5

(ii) X Ltd. has five segments as per the following details :

S. No.	Particulars of Segments	A Rs.	B Rs.	C Rs.	D Rs.	E Rs.
1.	**Segment Revenue**					
	(a) External Revenue (Sales)	—	300	100	60	40
	(b) Internal Sales	—	—	40	—	—
2.	Segment Profit (Loss)	—	80	(20)	15	5
3.	Segment Asset	50	100	30	15	5

Additional Information :

(a) Segment A sales to segment B Rs. 200; and

(b) Segment B sales to Segment C Rs. 60.

Determine the reportable segment of X Ltd. for the year ended on 31st March, 2018.

10

2018

(December)

COMMERCE

Paper : 10410

(Indian Financial System)

Full Marks : 60

Time : Three hours

*The figures in the margin indicate
full marks for the questions.*

1. *(a)* Briefly explain the concept of financial system. Discuss the importance of financial system for economic development of a country. 4+8=12

OR

(b) Discuss about the major reforms made in the secondary capital market of India during the post economic liberalisation period. 12

2. (a) Discuss how RBI maintains liquidity in the Indian money market. 12

OR

(b) Discuss the role of regulatory authority (SEBI) as the prime regulator of Indian capital market. 12

3. (a) Give an account of some major reform initiatives undertaken in the Indian banking sector. How far such reforms are giving positive outcome to the banks and the bank customers? 6+6=12

OR

(b) Briefly explain the following: 6+6=12

(i) E-banking services

(ii) Organisational structure for managing bank's assets and liabilities (ALCO)

4. (a) What do you mean by microfinance? Discuss the role and importance of the microfinance institutions in our country. 4+8=12

OR

(b) Briefly explain the following: 6+6=12

(i) Mutual Fund

(ii) Non-Banking Financial Companies (NBFCs) in India

5. Write short notes on **any two** of the following: 6×2=12

(a) Factoring service

(b) Housing finance institutions

(c) Functions of IRDA

(d) Importance of venture capital financing

_____

1 SEM PG (CBCS) COM 300

2018

(December)

COMMERCE

Paper : 10300

(Marketing Management)

Full Marks : 60

Time : Three hours

***The figures in the margin indicate
full marks for the questions.***

1. Answer *any five* questions from the
    following :   3×5=15

    (a) Define market.

    (b) What is limited decision-making ?

    (c) What is a family brand ?

    (d) What is a product line ?

    (e) What is packaging ?

    (f) What is mark-up pricing ?

(g) What do you mean by channel decision?

(h) What is sales promotion?

2. Answer *any three* questions from the following: 5×3=15

(a) "Modern marketing begins with consumers and ends with consumers". Explain.

(b) Bring out the importance of marketing.

(c) State the features of a good brand.

(d) State and explain the functions of packaging.

(e) Write a note on social marketing.

3. Answer *any two* questions from the following: 10×2=20

(a) Discuss about the needs and importance of studying consumer behaviour.

(b) Discuss how would you manage product life cycle as a marketing manager of a large manufacturing firm.

(c) What is a promotion mix? Discuss the needs and importance of promotion.

(d) Discuss different methods of pricing usually followed by marketers.

4. Study the case tilted Angel's Diversification Plans below and answer the questions given at the end of the case.   10

ANGEL'S DIVERSIFICATION PLANS

INTRODUCTION

Angel has a market share of about 65 per cent in the instant baby food market. The company has a nationwide presence and is the undisputed market leader for almost thirty years now. The company is Indian subsidiary of a multinational giant and has established an enviable brand name in the market. The organization is spread across the country with a large number of offices and sells through retailers. It is estimated that the company has presence in almost 90 per cent cities and more than 50 per cent semi-urban and rural markets.

Contd.

THE PRODUCTS

Angel produces a variety of baby food and supplements such as First Food, Food for Infants, Food for Toddlers and a range of digestive biscuits and cereals for children up to 3–4 years in age. All these products come in different tastes, flavours and packing.

THE MARKET

Instant baby food market in India is large, given its population growth rate. But the market is concentrated in certain areas of cities and semi-urban habitats. Also the market is extremely sensitive to quality, safety and health regulations and products are subjected to a number of rules, regulations and compulsory measures from food and health regulatory bodies.

Price sensitivity is another major issue in semi-urban and rural markets.

In the last 15 years, two major competitors have come up with a similar range of products and are gaining popularity.

Another issue which makes this business tough is that the life span of a customer's association is very short. As babies grow older their consumption declines but turnover remains high. As Angel is largely dependent on its up to 3 year's age products, the market is limited and also reducing. As one of their strategists says, "The population growth is diminishing in the high income group. People who can afford our products have one child per house and hence their association with our products is limited."

In a recent meeting of market strategists, it was emphasized that Angel cannot survive on baby foods alone for long. The company must intensify its efforts in other areas. Two such areas, which so far were never taken seriously, are of general merchandise and accessories for babies and children and a broad line of packaged health food for different age groups. Angel's general merchandise line includes medical aids such as band-aids, feeding accessories and gifts. The company plans to include lotions for children and kids wear in this category. The marketing plan includes a separate deal with dealers and retailers to put all these products together with baby food and sell these items through department stores as well.

Another strategy is to introduce packaged health food for different age groups. Angel's strategists hope to generate around 50 crores annual sales from non-baby foods in the text 2-3 years. Presently, they feel, as much as 10% of their food is consumed by non-baby customers. Accordingly they see a huge market, sensitive to quality, which is waiting to be tapped.

To start with, the company plans to test launch a fruit-based snack in two cities and see the results after one month. Based on the response it receives in the market, further plans will be made on whether to modify the product, marketing strategy of go ahead with a full-fledged launch. If this product is successful, then a series of food and snack items will be launched in a span of six months. The launch will be supported with media advertising, retailer promotion, etc.

The market watchers, however, are skeptical about the move of Angel's to diversify into adult food market and accessories. One analyst has expressed his views thus, "The company may not be able to reach its sales target in 2-3 years because it will take longer to establish themselves in a different market. The competition is plenty and so far Angel is associated with baby food very strongly. General perception of healthy food being tasteless and clinical will dominate the decision making of teenagers and youth, which is a major clientele for readymade food."

QUESTIONS :

1. Apart from declining birth rate, what other trends can have a significant effect on the company's market plan ?

2. "A highly successful baby food company will surely be successful in adult food segment." Comment.

3. The decision of getting kids' accessories and general merchandise will be in line with their existing markets. Evaluate the decision.

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1 SEM PG (CBCS) COM 510

2018

(December)

COMMERCE

Paper : 10510

(Management Accounting)

Full Marks : 60

Time : Three hours

**The figures in the margin indicate
full marks for the questions.**

1. *(a)* Discuss the scope of management accounting and also explain the need for management accounting.

    8+7=15

Or

   (b) Briefly explain the characteristics of management information system.   15

2. *(a)* "Costing system has become an essential tool in the hands of management." Explain.   15

Or

(b) Batty & Co. is currently working at 50% capacity and produces 10,000 units.

At 60% working, raw material cost increases by 2% and selling price falls by 2%. At 80% working, raw material cost increases by 5% and selling price falls by 5%.

At 50% capacity working the product cost is Rs. 180 per unit and is sold at Rs. 200 per unit. The unit cost of Rs. 180 is made up as follows:

Material   Rs. 100

Wages   Rs. 30

Factory overheads Rs. 30 (40% fixed)

Administration
overheads   Rs. 20 (50% fixed)

Prepare a Marginal Cost Statement showing the estimated profit of the business when it is operated at 60% and 80% capacity.   15

3. (a) What is responsibility accounting? Discuss its significance in measuring the performance of the organisation in each department.   6+9=15

Or

(b) Explain the following concepts:

5×3=15

(i)   Cost centre

(ii) Profit centre

(iii) Investment centre

4. (a) Define budgetary control and discuss the objectives of introducing a budgetary control in an organisation.
5+10=15

Or

(b) Prepare a Cash Budget for the three months ending 30th June, 2016, from the information given below: 15

(i)

Month	Sales (Rs.)	Materials (Rs.)	Wages (Rs.)	Overheads (Rs.)
February	14,000	9,600	3,000	1,700
March	15,000	9,000	3,000	1,900
April	16,000	9,200	3,200	2,000
May	17,000	10,000	3,600	2,200
June	18,000	10,400	4,000	2,300

(ii) Credit terms are as follows :

Sales and debtors—10% sales are on cash, 50% of the credit sales are collected next month and the balance in the following month.

Creditors— Materials 2 months

Wages 1/4 month

Overhead 1/2 month

(iii) Cash and bank balance on 1st April, 2016 is expected to be Rs. 6,000.

(iv) Other relevant information are as follows :

(i) Plant and machinery will be installed in February 2016 at the cost of Rs. 96,000. The monthly instalment of Rs. 2,000 is payable from April onwards.

(ii) Dividend @ 5% on preference share capital of Rs. 2,00,000 will be paid on 1st June.

(iii) Advance to be received for sale of vehicles Rs. 9,000 in June.

(iv) Dividends from instruments amounting to Rs. 1,000 are expected to be received in June.

(v) Income tax (advance) to be paid in June is Rs. 2,000.

1 SEM PG (CBCS) COM 100

2018

(December)

COMMERCE

Paper : 10100

(Organisation Theory and Behaviour)

Full Marks : 60

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. (a) What is contingency view of organisation ? Does it adequately help in designing structure ? 5+7=12

Or

(b) Discuss some important typologies of organisation. Classify organisations on the basis of prime beneficiary and point out the problems such organisations are faced with.

6+6=12

2. (a) Define the term 'span of management'. How would you determine the optimum span in a given situation?

4+8=12

(b) Critically discuss the necessity of decentralization of authority in an organisation, so as to make delegation more meaningful and effective. 12

3. (a) Why is perception the key factor in management? Explain the perceptual process. 12

Or

(b) What are the fundamental concepts that determine individual behaviour in an organisation? 12

4. (a) Explain the equity theory model, including how peaple try to reduce inequity. 12

Or

(b) "Resistance to change is a normal part of the process change." Discuss. What technique would you use in overcoming such resistance?

6+6=12

5. Answer **any two** questions of the following: 6×2=12

(a) Contract classical conditraning and operant conditraning theoris of Learning.

(b) Describe the difference between a formal and an informal group.

(c) What are the uses of Transactional analysis?

(d) Do you think, it is possible to change attitudes? If yes, what are the ways?

—————

1 SEM PG (CBCS) COM 520

2018

(December)

COMMERCE

Paper : 10520

(A & RM)

Full Marks : 60

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. (a) Characteristically distinguish between rural and urban markets with examples. 12

OR

(b) Discuss the role and significance of print media in rural marketing. Justify your answer citing cases of products and/or services so marketed.

12

2. (a) Explain, with examples, the major problems or barriers for rural marketing in India.   12

OR

(b) Write a detailed note on Thompson rural market index.   12

3. (a) Fertilizers and pesticides are the most important among all the inputs purchased by a farmer to accelerate agricultural production. With reference to the above, what strategy should a marketer adopt while marketing these inputs ?   6+6=12

OR

(b) Discuss, briefly, different categories of agricultural input with examples.   12

4. (a) Comment on the importance and need for agricultural credit. Throw light upon various types of agricultural credit.   4+8=12

OR

(b) Write short notes on **any three** of the following :   4×3=12

   (i) Agricultural Export Zones

   (ii) Regional Rural Banks

   (iii) Kisan Credit Card (KCC)

   (iv) Contract Farming

5. (a) Detail on the structure through which cooperative marketing societies operate with suitable examples for each level.   12

OR

(b) Explain the following :   12

   (i) Why companies go rural   4

   (ii) Marketing mix in social marketing   8

1 SEM PG (CBCS) COM 420

2018

(December)

COMMERCE

Paper : 10420

(Advertising Management)

Full Marks : 60

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. *(a)* "Advertisers are defined as organizations that make use of mass media, whereas nonadvertisers do not." Do you agree ? Justify.   15

Or

(b) "Advertising plan is a subset of marketing plan." Explain the statement with examples.   15

2. (a) Evaluate the judgment of a brand manager with exmples, who decides that the goal of her/his advertising should be to remind people of the existence of the brand. 15

Or

(b) "Some argue that 'usage' is the most useful segmentation variable." Do you agree ? Justify. 15

3. (a) What criteria would you use in choosing an endorser for a new line extension in the 'corn chips' market ? Give justifications. 15

Or

(b) "The laboratory methods are often criticized for their artificiality in copy testing research." Are there any other methods for such testing ? Discuss.

15

4. (a) In your view, should beer advertisers be banned from using sports figures in their ad ? Justify. 15

Or

(b) "Sales expenses should go hand in hand with advertisement experses." Do you agree ? Justify your argument based on the product life cycle stages.

15

1 SEM PG (CBCS) COM 420

2018
(December)

COMMERCE

Paper : 10420

(Advertising Management)

Full Marks : 60

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. *(a)* "Advertisers are defined as organizations that make use of mass media, whereas nonadvertisers do not." Do you agree ? Justify. 15

Or

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1 SEM (CBCS) MCOM (C/B) FAMD 2

2019

(April)

COMMERCE

Paper : 10200

(Financial Accounting for Managerial Decision)

Full Marks : 60

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. *(a)* Explain the meaning of Accrual, Allocation and Valuation-based accounting with appropriate examples.
    5+5+5=15

Or

(b) Write the concepts of : 7½+7½=15

    (i) Financial Capital Maintenance and

    (ii) Physical Capital Maintenance.

2. (a) Write short notes on : 7½+7½=15

    (i) Refinance or Roll over of Current Liabilities held for trading with examples.

    (ii) Inventories of a manufacturing company.

Or

(b) (i) How Property, Plant and Equipment are disclosed in the notes annexed to the Balance Sheet of a Company ? 7½

    (ii) How intangible assets are disclosed in the Balance Sheet ? Give examples. 7½

3. (a) What is the reason of providing both 'Standalone' and 'Consolidated' financial statements in the annual reports of the Companies ? 15

Or

(b) Discuss "management discussion and analysis". How is this different from directors' report ? 5+10=15

4. (a) Explain a business segment. How reportable segments are identified ? 5+10=15

Or

(b) Explain a geographical segment. What is the basic concept behind the geographical segmentation ? 5+10=15

————

1 SEM MCOM (CBCS) FIFM 411 (N)

2019

(December)

COMMERCE

Paper : 10411

(Optional)

(Financial Institutions and Financial Market)

Full Marks : 60

Time : Three hours

***The figures in the margin indicate
full marks for the questions.***

1. *(a)* What do you understand by Financial
   System ? Discuss the role of each of
   the constituents of the financial
   system.   5+10=15

Or

   (b) Explain the importance of financial
   services to the financial system.

                                       15

2. *(a)* Elucidate the major functions of Indian Money Market. 15

Or

(b) Briefly explain the following : 5×3=15

(i) Call Money Market

(ii) Treasury Bills

(iii) Certificates of Deposits.

3. *(a)* Briefly explain **any three** of the following : 5×3=15

(i) Initial Public Offer (IPO)

(ii) Merchant Banks

(iii) National Stock Exchange of India (NSE)

(iv) Private Placement.

Or

(b) *(i)* Elucidate the role of the major constituents of Depository system. 7½

(ii) State the various SEBI regulations with regard to depository system. 7½

4. *(a)* *(i)* Distinguish between forwards and futures with suitable examples. 7½

(ii) Briefly explain the principles of insurance. 7½

Or

(b) *(i)* What are the specific advantages of credit rating ? 7½

(ii) Explain the various types of mutual funds. 7½

_____

1 SEM MCOM (CBCS) USS 500 (N)

2019

(December)

COMMERCE

Paper : 10500

(Use of Statistical Software)

Full Marks : 40

Time : Two hours

**The figures in the margin indicate
full marks for the questions.**

1. Choose the correct answer :   1×5=5

    (i) What are the two main Windows in SPSS ?

      (a) Data editor and output viewer

      (b) Data view and variable view

      (c) Data view and output viewer

      (d) Variable view and output viewer.

(ii) In this tab, rows represent variables and columns represent characteristics of variables.

(a) Data view

(b) Variable view

(c) Output viewer

(d) Data editor.

(iii) In this tab, rows represent individual cases and columns represent variables in your data.

(a) Data view

(b) Data editor

(c) Output viewer

(d) Variable view.

(iv) In SPSS, what is the "Data Viewer"?

(a) A table summarizing the frequencies of data for one variable

(b) A spreadsheet into which data can be entered

(c) A dialog box that allows you to choose a statistical test

(d) A screen in which variables can be defined and labelled.

(v) Which menu would you select to run statistical procedures?

(a) Graph menu

(b) Data menu

(c) Analyze menu

(d) Transform menu.

2. Write short notes on : *(any three)*
$5 \times 3 = 15$

(i) Primary *vs.* Secondary Data

(ii) Test of significance

(iii) Chi-Square Test

(iv) Parametric *vs.* Non-Parametric Tests

(v) Descriptive statistics in SPSS.

3. (a) How do you specify a variable as nominal, ordinal or scale in SPSS? Explain with example.   10

OR

(b) Prepare a questionnaire on 'Consumers' Behaviour on Consumption of Fast Food'. Explain the type of measurement applicable to each question.

4. (a) How do you enter multiple choice questions an responses in SPSS? Explain with examples. 10

OR

(b) How do you perform regression analysis in SPSS? Explain its interpretion.

———————

1 SEM (CBCS) MCOM (C/B) ARM 520

2019
(April)

COMMERCE

Paper : 10520

(Agricultural and Rural Marketing)

Full Marks : 60

Time : Three hours

**The figures in the margin indicate
full marks for the questions.**

1.   *(a)* Explain, with examples, Rural Credit Institutions and their impacts on Agricultural and Rural Marketing in India.   12

OR

   (b) Discuss the role and significance of print media in Rural Marketing.
                                                                 12

2. (a) Discuss, with examples, how lack of proper physical communication facilities, act as a barrier in Rural Marketing in India. 12

OR

(b) Discuss the indicators of Thompson Rural Market Index. 12

3. (a) A large number of agricultural inputs are needed for producing agricultural products. With reference to the statement, what strategy should a marketer adopt while marketing agricultural inputs ? 12

OR

(b) Conduct a mock SWOT analysis of *any one* agricultural input. 12

4. (a) State and explain the significance and types of Institutional credit towards agriculture. 4+8=12

OR

(b) Write short notes on : 4+4+4=12
(i) Regulated Markets
(ii) Local Area Banks
(iii) Rural Credit.

5. (a) Discuss the various strategies, marketers use for marketing of goods in Rural markets. Justify your answer with suitable examples. 12

OR

(b) Explain : 6+6=12
(i) Rural Market Segmentation
(ii) Impact of Cooperatives on Rural Marketing.

———————

1 SEM MCOM (CBCS) ARM 421 (N)

2019

(December)

COMMERCE

Paper : 10421

(Optional)

(Agricultural and Rural Marketing)

Full Marks : 60

Time : Three hours

**The figures in the margin indicate
full marks for the questions.**

Answer the following questions.

1. *(a)* Elucidate the history of Agricultural Marketing Development and the new role of Agricultural Marketing.

7+8=15

Or

(b) Explain the distinctive features of Agricultural Marketing and the role of Agro-processing in Agri-business Development.

7+8=15

2. (a) How is pricing in Rural markets done in the context of pricing objectives of the marketer, linkage of pricing policy with other variables; price determination and pricing policies?   15

Or

(b) How would you explain the strategies that may be adopted by companies for Rural Markets for their products and services? Explain.   15

3. (a) Explain the Integrated Agri-supply Chain management and some of the major issues that need to be focused in the public domain.   7+8=15

Or

(b) What do you understand by CRM and IT in agricultural marketing and which are the activities that should include CRM program for agricultural businesses?   8+7=15

4. (a) Explain the *four* most important Micro-finance Models prevalent in India and state the different types of micro-finance institutions in India.
                 8+7=15

Or

(b) Justify that NABARD is concerned for uplifting the rural sector of India by increasing the credit flow such that agriculture and rural non-farming sectors are elevated.   15

————

1 SEM (CBCS) MCOM (C/B) IFS 410

2019

(April)

COMMERCE

Paper : 10410

(Indian Financial System)

Full Marks : 60

Time : Three hours

***The figures in the margin indicate
full marks for the questions.***

1. *(a)* Financial System is a well-integrated system whose parts interact each other. Explain critically.   4+8=12

OR

   (b) Discuss about the major reforms made in the capital market of India during the post-economic liberalisation period.   12

2. (a) Discuss the role and functions of RBI in regulating the Indian Money Market. 12

OR

(b) Discuss the role of SEBI as the prime regulator of Indian Capital Market in protecting the interest of the market participants. 12

3. Briefly explain the following : *(any two)*
6+6=12

(i) E-Banking services

(ii) Universal Banking

(iii) Two major reforms in Indian Banking Institutions (during post-liberalisation)

(iv) Banks' third-party products.

4. (a) Discuss the role and importance of NABARD to the microfinance sector of our country. 4+8=12

OR

(b) Briefly explain the following :

(i) Mutual Fund

(ii) Non-Banking Financial Companies (NBFCs) in India. 6+6=12

5. Write short notes on *any two* of the following : 6+6=12

(a) Functions of Stock Exchange

(b) Housing Finance Institutions

(c) Functions of IRDA

(d) Microinsurance products and services.

————

1 SEM PG (CBCS) COM 300

2019

(December)

COMMERCE

Paper : 10300

(Marketing Management)

Full Marks : 60

Time : Three hours

***The figures in the margin indicate
full marks for the questions.***

1. Answer *any five* questions from the
   following : 3×5=15

   (a) Give the meaning of the terms 'needs',
   'wants' and 'demand'.

   (b) What is a Bullion market ?

   (c) What is geographic segmentation ?

   (d) What are the buying motives ?

   (e) What is Mark-up pricing ?

(f) What is a family brand?

(g) What is sales promotion?

(h) What is product differentiation?

2. Answer **any three** questions from the following : 5×3=15

(a) Explain the concept of marketing mix.

(b) Bring out the importance of marketing.

(c) State and explain the objectives of promotion.

(d) Explain the internal factors that influence the pricing decisions of a firm.

3. Answer **any three** questions from the following : 10×3=30

(a) Discuss about the modern concept of marketing.

(b) Discuss about the needs and importance of studying consumer behaviour.

(c) Discuss different methods of pricing usually followed by business firms.

(d) What is promotion mix? Discuss the needs and importance of promotion.

————

1 SEM PG (CBCS) COM 300

2019

(December)

COMMERCE

Paper : 10300

(Marketing Management)

Full Marks : 60

Time : Three hours

*The figures in the margin indicate
full marks for the questions.*

1. Answer *any five* questions from the
    following :   3×5=15

    (a) Give the meaning of the terms 'needs',
    'wants' and 'demand'.

    (b) What is a Bullion market ?

    (c) What is geographic segmentation ?

    (d) What are the buying motives ?

    (e) What is Mark-up pricing ?

(f) What is a family brand ?

(g) What is sales promotion ?

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(b) Discuss about the needs and importance of studying consumer behaviour.

(c) Discuss different methods of pricing usually followed by business firms.

(d) What is promotion mix ? Discuss the needs and importance of promotion.

—————

1 SEM MCOM (CBCS) STS 200 (N)

2019

(December)

COMMERCE

Paper : 10200

(Statistics)

Full Marks : 60

Time : Three hours

**The figures in the margin indicate
full marks for the questions.**

1. Answer **any five** of the following :

2×5=10

(a) Define Aximatic Definition of Probability.

(b) What is null hypothesis and alternative hypothesis ?

(c) Differentiate with example between Simple Linear Regression Model and Multiple Linear Regression Model.

(d) Under what conditions Non-parametric methods are more suitable to use than Parametric methods.

(e) Under what conditions Poisson distribution can be considered as a limiting case of binomial distribution.

(f) Name *at least four* Probability Sampling Method.

2. Answer *any four* questions :   4×4=16

(a) Discuss the basic principles of sample survey.

(b) Describe the errors in Hypothesis testing.

(c) Discuss Simple Random Sampling and Stratified Random Sampling.

(d) Define one-tailed test and two-tailed test.

(e) Ten coins are thrown simultaneously. Find the probability of getting at least seven heads using binomial probability law.

(f) Explain the advantages of sampling over complete endumeration.

3. (a) A problem of Statistics is given to three students Amar, Akbar and Anthony whose chances of solving it are $\frac{1}{2}$, $\frac{1}{3}$ and $\frac{1}{4}$ respectively. What is the probability that (i) the problem will not be solved and (ii) the problem will be solved ?   4

Or

(b) Out of 100 students in a boys hostel 80 take tea, 40 take coffee and 25 take both. Find the probability that a student takes (i) either tea *or* coffee (ii) neither tea *nor* coffee.   4

4. (a) Explain Multiple linear regression model with its assumptions.   5

Or

(b) To develop better work schedules management would like to develop an estimated regression equation that will help predict total daily travel time for its drivers. A random sample of 10 days of operation was taken, the data obtained are presented in the following table. Fit a regression line for the following data :   5

Day	1	2	3	4	5	6	7	8	9	10
Miles travelled :	100	50	100	50	80	75	80	90	90	100
Travel time :	9.3	4.8	8.9	4.2	6.8	6.6	5.9	7.6	6.1	5.8

5. (a) In a factory which manufactures bolts, machine A, B and C manufacture respectively 25%, 35% and 40% of bolts. Of their outputs 5, 4 and 2 per cent are defective bolts. A bolt is drawn at random and found to be defective. What are the probabilities that it was manufactured by the machines A, B and C ?   5

Or

(b) The odds that a book will be favourably reviewed by 3 independent critics are 5 : 2, 4 : 3 and 3 : 4 respectively. What is the probability that out of the three reviews a majority will be preferable ?   5

6. (a) Two salesman A and B are working in a certain district. From a sample survey conducted by the Head office, the following results were obtained. State whether there is any significant difference in the average sales between the two salesman :   5

	A	B
No. of sales	20	18
Average sales (in Rs.)	170	205
Standard Deviation (in Rs.)	20	25

(Table value of t for 36 d.f. at 5% level of significance for a two-tailed test is 2.45)

(b) Suppose it is desired to determine whether 10 students of class X can perform equally in two different tests. The test scores are as follows :   5

Test 1 :	90	90	80	90	92	88	90	63	70	54
Test 2 :	84	84	82	94	90	85	89	62	65	52

(The tabulated value of t for 5% level of significance for α d.f. is 2.262)

7. (a) Two random samples drawn from two normal populations are :   5

Sample I : 20, 16, 26, 27, 23, 32, 18, 24, 25, 19

Sample II : 27, 33, 42, 35, 32, 34, 38, 28, 41, 43, 30, 37

Test whether the population have same variances.

(Table value of F for (11, 9) d.f. at 5% level of significance is 3.11)

Or

(b) What do you understand by non-parametric methods of testing of hypothesis ? What are their advantages and drawbacks over the parametric methods ?   2+3=5

Contd.

8. (a) The following are the measurements of breaking strength of a certain kind of 2 inch cotton ribbon in pounds :   5

163, 165, 189, 161, 171, 158, 151, 169, 162, 163, 139, 172, 165, 148, 166, 172, 163, 187, 173.

Use sign test to test the null hypothesis $\mu = 160$ against the hypothesis $\mu > 160$ at the 0.05 level of significance.

Or

(b) A coaching institute claims that their coaching helps raising the SAT score. The SAT scores of students who took SAT test before and after coaching are as follows :   5

| Before coaching : | 980 | 1200 | 850 | 1100 | 150 | 175 | 145 |
| After coaching   : | 1050 | 1120 | 950 | 1200 | 168 | 170 | 125 |

Use Wilcoxon signed rank test at 0.05 level of significance to test the coaching institute's claim.

_____

1 SEM (CBCS) MCOM (C/B) MA 510

2019
(April)

COMMERCE

Paper : 10510

(Management Accounting)

Full Marks : 60

Time : Three hours

**The figures in the margin indicate
full marks for the questions.**

1. (a) Explain the terms 'Cost Accounting' and 'Management Accounting'. How do they both differ ?   6+9=15

Or

(b) Describe the responsibility of Management Accountants in decision-making processes.   15

2. (a) "A good costing system serves as a means of control over expenditure and helps to serve economy in manufacture". Discuss.   15

Or

(b) From the following information, prepare an Income Statement under —

(a) Marginal Costing

(b) Absorption Costing.

Products

	X (Rs.)	Y (Rs.)	Z (Rs.)
Direct Materials	7,500	30,000	3,000
Direct Wages	9,000	9,000	1,500
Factory Overhead —			
Fixed	3,000	1,500	1,500
Variable	3,900	9,000	4,500
Selling Overhead —			
Fixed	1,500	900	600
Variable	2,100	6,000	3,000
Sales	32,000	61,000	16,000

Fixed Factory Overhead and Fixed Selling Overhead were apportioned to products X, Y and Z on equitable basis.   7½+7½=15

3. *(a)* Explain the relationship between Organisation structure and Responsibility centres.   15

Or

(b) What are the major difficulties encountered in introducing Responsibility Accounting?   15

4. *(a)* Briefly explain the essentials of an effective budgetary control system.   15

Or

(b) What is Zero-Based Budgeting? What are the advantages of Zero-Based approach over Traditional approach?   5+10=15

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1 SEM MCOM (CBCS) OTB 100 (N)

2019

(December)

COMMERCE

Paper : 10100

(Organization Theory & Behaviour)

Full Marks : 60

Time : Three hours

**The figures in the margin indicate
full marks for the questions.**

1. *(a)* What is Span of Management ? What
   are the factors determining Span of
   Management ?   4+8=12

Or

   (b) Make an appraisal of the System
   approach to Organisational Theory.

   12

2. *(a)* Elucidate the difference between delegation of authority and decentralisation with appropriate examples. 12

Or

(b) Compare and contrast between Power and Authority in an organisation. 12

3. *(a)* How does group dynamics influence the behaviour of the members in an organisation ? 12

Or

(b) Define Perception. Explain the perceptual processes in an organisation. 12

4. *(a)* What is Motivation ? Discuss the Vroom's Expectancy Model of Motivation. 4+8=12

Or

(b) Why is management of change important ? How do you counter the resistance to change in an organisation ? 4+8=12

5. Write short notes on : *(any two)* 6×2=12

(a) Leadership styles

(b) Psychoanalytical theory of Personality

(c) Life positions

(d) Classical Conditioning and Operant Conditioning.

_____

1 SEM MCOM (CBCS) IF 412 (N)

2019

(December)

COMMERCE

Paper : 10412

(Optional)

(International Finance)

Full Marks : 60

Time : Three hours

**The figures in the margin indicate
full marks for the questions.**

1. *(a)* Explain the meaning and pattern of Multinational Companies' Organisational Structure. (Examples drawn from real life situations are expected).

   15

Or

   (b) What are the key theories behind international business ? Explain each of them.   15

2. *(a)* Write a brief note on components of balance of payment. How balance of payment differ from balance of trade ?

8+7=15

Or

(b) What is convertibility of Indian Rupee in Capital Account ? How it differs from convertibility of the same in Current Account ? 8+7

3. *(a)* Explain how currency of a country is measured in terms of currency of another country ? Give examples.

15

Or

(b) Explain currency demand and currency supply and in that context explain currency exchange equilibrium. 15

4. *(a)* What are the major derivatives in the currency market ? Explain them in brief. 10+5

Or

(b) What is interest rate parity ? Explain with some examples. 15

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200

1 SEM MCOM (CBCS) SM 422 (N)

2019

(December)

COMMERCE

Paper : 10422

(Sales Management)

Full Marks : 60

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. *(a)* Discuss the growing role of Sales Management in the face of rising competition on the modern date.

15

OR

(b) Throw light upon the primary considerations while determining sales-related marketing policies.

15

2. (a) Enlist the conditions which are necessary to ensure effectiveness of a Sales organisation. 15

OR

(b) Write short notes on : 7½+7½=15

(i) Network Relations

(ii) Sales Department Relations

3. (a) Draw attention to the important criteria requiring consideration while recruiting sales personnel. 15

OR

(b) Explain the various types of Sales Training Programmes and their respective objectives. 15

4. Write short notes on : *(any two)*

7½×2=15

(i) Sales Budget

(ii) Sales Quota

(iii) Sales Territories.

2021

(held in February/March, 2022)

COMMERCE

Full Marks : 60

Time : Three hours

***The figures in the margin indicate
full marks for the questions.***

Paper : 10411

(Financial Institutions and Financial Market)

1. Discuss about the origin of financial market. Briefly state the importance of financial market to the economy.

    8+7=15

Or

2. Critically analyse the impact of financial sector reforms with special reference to the banking sector and the insurance sector.

    8+7=15

3. Briefly discuss the importance of treasury bill market to the Indian money market.

    15

Or

4. Critically examine *any five* important functions of money market. 15

5. What do you mean by depository services ? Discuss in detail about the services offered by the depository participants in the Indian capital market. 6+9=15

Or

6. Briefly explain the following terminologies of the capital market : 7+8=15

(a) Initial public offer

(b) Stock exchanges in India

7. Justify the presence of IRDA for regulating the insurance sector in India. 15

Or

8. Briefly explain the following terminologies in practice in the capital market :
7+8=15

(a) Role of credit rating agencies

(b) Derivative securities

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Paper : 10412

(International Finance)

1. (a) Explain the organisational structure of the multinational corporations (MNCs) with examples. 15

Or

(b) What are various modes of entry to international business ? Discuss briefly each of them. 15

2. (a) Explain various components of balance of payment. Which components are influenced by the capital account convertibility the most ? 7+8=15

Or

(b) Discuss in brief the impact of change in exchange rate of currency on inflation and balance of payment with examples. 15

3. (a) State with examples the meaning of the measurement of exchange rates and cross-exchange rates. 15

(b) Which are the agencies facilitating international finance ? State the role of International Monetary Fund (IMF) and the World Bank in this context.

8+7=15

4. (a) Explain with examples the currency options. 15

Or

(b) State what interest rate parity is with examples. 15

1 SEM PG (CBCS) USS 500

2021

(held in February/March, 2022)

COMMERCE

Paper : AEC 10500

(Use of Statistical Software)

Full Marks : 40

Time : Two hours

***The figures in the margin indicate
full marks for the questions.***

A. Multiple choice questions : *(any five)*

2×5=10

1. What is the full form of SPSS ?

    (a) Statistical Process for Social Science

    (b) Statistical Package for Social Science

    (c) Statistical Package for Social Sciences

    (d) Statistical Package for Social and Science

2. What is the advantage of using SPSS over calculating statistics by hand ?

   (a) This is how most qualitative data analysis is done in 'real research' now-a-days

   (b) It reduces the chance of making errors in your calculations

   (c) It equips you with a useful transferable skill

   (d) All of the above

3. In SPS, what is 'data viewer' ?

   (a) A table summarizing the frequencies of data for one variable

   (b) A spreadsheet into which data can be entered

   (c) A dialog box that allows you to choose a statistical test

   (d) A screen in which variable can be defined and labelled

4. In SPSS, what is the 'variable viewer' ?

   (a) A table summarizing the frequencies of data for one variable

   (b) A spreadsheet into which data can be entered

   (c) A dialog box that allows you to choose a statistical test

   (d) A screen in which variable can be defined and labelled

5. How is variable name different from variable label ?

   (a) It is shorter and less detailed

   (b) It is longer and more detailed

   (c) It is abstract and unspecific

   (d) It refers to code rather than variable

6. What does the operation 'recode into difference variable' do to the data ?

   (a) Replaces missing data with some random score

(b) Reverses the position of independent and dependent variable on a graph

(c) Redistributes a range of values into a new set of categories and create a new variable

(d) Represents the data in the form of a pie chart

B. Write short notes on : *(any two)* 5×2=10

1. Chi square tests in SPSS

2. Regression analysis in SPSS

3. Data manipulation in SPSS

C. Explain how to enter data in SPSS software with proper example.

Or

Explain the process of data entry into SPSS from questionnaire. 10

D. Explain the parametric and non-parametric tests in SPSS. 10

Or

Describe the need of correlation analysis along with the process of computing correlation in SPSS. 10

1 SEM PG (CBCS) OTB 100

2021

(held in February/March, 2022)

COMMERCE

Paper : 10 100

(Organisation Theory and Behaviour)

Full Marks : 60

Time : Three hours

**The figures in the margin indicate
full marks for the questions.**

1. *(a)* Critically examine the classical and neo-classical theories of management.

    12

OR

(b) What are the factors determining the span of management ? How will you determine the span of management in a manufacturing organisation ?

5+7=12

2. *(a)* Define power. How is it different from authority?   4+8=12

OR

(b) What do you understand by 'organisational behaviour'? Explain various determinants of organisational behaviour.   3+9=12

3. *(a)* What is perception? Illustrate the process of perception.   4+8=12

OR

(b) Define group. How do group norms, status and size influence an individual's behaviour?   3+9=12

4. *(a)* Explain various styles of leadership. Also, assess various factors that influence leadership effectiveness.   5+7=12

OR

(b) What are the causes of 'resistance to change'? Explain various approaches for reducing resistance to change.   6+6=12

5. Answer the following questions in brief : *(any two)*   4×3=12

(a) Outline the *four* types of organisation-based on function.

(b) Briefly state the process of delegation.

(c) What are the factors that affect the learning of an individual?

(d) What is the significance of motivation for an organisation?

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1 SEM PG (CBCS) STS 200

2021

(held in February/March, 2022)

COMMERCE

Paper : 10200

(Statistics)

Full Marks : 60

Time : Three hours

*The figures in the margin indicate
full marks for the questions.*

1. Answer *any five* of the following :

    2×5=10

    (a) Define independent and mutually exclusive events. Can two events be mutually exclusive and independent simultaneously ?

    (b) What is the probability that a leap year selected at random will contain 53 Mondays ?

(c) Differentiate with example between simple linear regression model and multiple linear regression model.

(d) "Probability sampling has several advantages over judgement sampling." Discuss.

(e) Define the errors associated with testing of hypothesis.

(f) Distinguish between stratified random sampling and cluster sampling.

2. Answer **any five** of the following :

$$4 \times 5 = 20$$

(a) A class consists of 30 students of which 20 are boys and 10 are girls. Half of the boys and half of the girls are blue-eyed. A person is selected at random. What is the probability that the person is a boy or blue eyed ?

(b) The chance that A tells the truth in narrating a particular incident is 70% and the chance that B tells the truth in narrating another incident is 80%. What is the probability that both of them contradict each other in describing a particular incident.

(c) Define simple random sampling method with its merits and demerits.

(d) Let X be a random variable with probability distribution

X	0	1	2	3
$f(x)$	1/3	1/2	0	1/6

Find $E(X)$, $E(X^2)$ and $E\left[(X-1)^2\right]$.

(e) From a population consisting of defective and non-defective items, 100 items are drawn at random. Find the probability of getting 2 defective items. Given that the population consists of 1% defective items.

(f) Ten coins are thrown simultaneously. Find the probability of getting at least seven heads.

3. Answer **any five** of the following :

$$6 \times 5 = 30$$

(a) Discuss the advantages of sampling over complete enumeration.

(b) Explain the situation under which non-parametric methods can be used. Discuss its merits and demerits.

(c) Suppose it is desired to determine whether 10 students of class IX can perform equally in two different tests. The test scores are as follows :

Test 1 :	90	90	80	90	92	88	90	63	70	54
Test 2 :	84	84	82	94	90	85	89	62	65	52

[Tabulated value of t for 5% level of significance for 9 d.f. is 2·262]

(d) Two random samples drawn from two normal populations are as follows :

Sample I   : 20 16 26 27 23 32 18 24 25 19

Sample II   : 27 33 42 35 32 34 38 28 41 43
              30 37

Test whether the population have same variances. [Tabulated value of F for (11, 9) d.f. at 5% level of significance is 3, 11].

(e) Find the line of regression of y on x from the following data :

x	5	10	15	25	30	35	40	45
y	25	32	44	32	39	49	55	60

What will be the value of y for $x = 48$?

(f) The following are the measurement of breaking strength of a certain kind of 2 inch cotton ribbon in pounds :

163, 165, 160, 189, 161, 171, 158, 151, 169, 162, 163, 139, 172, 165, 148, 166, 172, 163, 187, 173

Use sign test to test the null hypothesis $\mu = 160$ against the hypothesis $\mu > 160$ at the 0·05 level of significance.

(g) The table given below is the sexwise classification of a group of individuals based on their employment status :

	Male	Female	Total
Employed	50	20	70
Unemployment	15	15	30
Total	65	35	100

Test if the employment status have same relation with the sex of the individuals.
[Table value of χ^2 for 1 d.f. at 5% level of significance is 3·841].

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1 SEM PG (CBCS) ARM/SM 421/422

2021

(held in February/March, 2022)

COMMERCE

Paper : 10421

(Agricultural and Rural Marketing)

Full Marks : 60

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. *(a)* Explain the scope and functions of agricultural marketing.   5+7=12

   Or

   (b) Assess the role of agri-business co-operatives in marketing agricultural produce in India.   12

2. *(a)* Examine the role of CRM and IT in agricultural marketing.   12

Or

(b) State the importance of logistics management in agricultural and rural marketing. Also, compare and contrast between third and fourth party logistics.

4+8=12

3. (a) With particular reference to segmentation, targeting and positioning, outline the different strategies used for rural marketing in India. 12

Or

(b) Provide real life examples to demonstrate the different pricing methods, that brands use for rural marketing. 12

4. (a) Summarize the functions of *any three* financial institutions for agricultural and rural development. 12

Or

(b) Critically examine some of the policies and schemes followed by NABARD for agricultural and rural development. 12

5. Write short notes on : *(any three)*

4×3=12

(a) Agricultural marketing process

(b) Organisation of the agricultural market

(c) Major functions of warehouses

(d) Role of NGOs in rural development

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Paper : 10422

(Sales Management)

Full Marks : 60

Time : Three hours

***The figures in the margin indicate
full marks for the questions.***

1. *(a)* What is personal selling ? Outline the objectives and importance of each step in the selling process. Highlight the usefulness of personal selling in selling pharmaceuticals to doctors.

    5+5+5=15

Or

2. How would a sales presentation differ in the following personal selling cases ?

    5+5+5=15

    (a) Selling a life insurance policy

    (b) Selling office computer

    (c) Presenting a new drug to physician

3. Explain the terms extensive, selective and exclusive distribution. What considerations would you keep in mind in deciding whether to have intensive, selective or exclusive distribution ?   6+9=15

Or

4. Discuss various specialization of field sales organisation's structure. What are various choices that affect the choices of sales organisation structure ?   8+7=15

5. Explain in brief the steps in the selection process of sales force. What is the role of psychological testing in the selection process of sales people ? What information does a hiring organisation seek when evaluating recruited candidates ?   5+5+5=15

Or

6. What are various plans for compensating sales force ? Discuss the advantages and disadvantages of each.   5+10=15

7. What are sales quotas ? "Quotas can act as a motivator as well as demotivator." Comment.   5+10=15

Or

8. What is sales territory ? Why do firms establish sales territory ? What are the major factors an organisation considers while designing sales territories ?   5+5+5=15

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