2017/EVEN/03/11/ COM-403 (AC/HR/MR)/528

PG Even Semester (CBCS) Exam., May-2017

COMMERCE

(4th Semester)

Course No.: COM-403 (C)

Full Marks: 75
Pass Marks: 30

Time: 3 hours

The figures in the margin indicate full marks for the questions

Candidates have to answer *either* from COM-403 (AC) (C) *or* COM-403 (HR) (C) *or* COM-403 (MR) (C)

Course No.: COM-403 (AC) (C)

(CONTEMPORARY ISSUES IN ACCOUNTING)

Answer five questions, taking one from each Unit

Unit—I

1. Discuss the recent trend and practices of corporate reporting in India. 15

(2)

2. Write notes on any two of the following:

 $7\frac{1}{2} \times 2 = 15$

- (a) Corporate Social Reporting
- (b) Director's Report
- (c) Auditor's Report

UNIT—II

- **3.** Discuss the importance and scope of environmental auditing. Examine the various stages of environmental audit. 10+5=15
- **4.** Discuss the importance and approaches of international accounting. 5+10=15

UNIT—III

- **5.** Distinguish between Historical Accounting and Inflation Accounting. Discuss the significance of inflation accounting. 6+9=15
- **6.** Discuss the objectives of human resource accounting. Examine any two methods of human resource accounting. 5+10=15

J7**/1904**

(Turn Over)

J7**/1904**

(Continued)

(3)

(4)

UNIT—IV

- **7.** (a) What is value added accounting?
 Discuss its objectives. 5+5=10
 - (b) Distinguish between Value Added Statement and Profit & Loss A/c. 5
- **8.** Describe briefly the contents of a project report. Briefly highlight the techniques of evaluation of project report. 7+8=15

UNIT-V

- **9.** Distinguish between operating lease and financial lease. Discuss the significance of leasing. 7+8=15
- **10.** Define venture capital. Discuss the role of venture capital in the development of a country. What is the status of venture capital in India? Discuss. 5+5+5=15

Course No.: COM-403 (HR) (C)

(INDUSTRIAL RELATION)

Answer five questions, taking one from each Unit

Unit—I

- **1.** Write in detail any three approaches to industrial relations. 5+5+5=15
- **2.** Write notes on any *two* from the following:

 $7\frac{1}{2} \times 2 = 15$

- (a) Unfair Labour Practices
- (b) Difference between Industrial Relations and Human Relations
- (c) Labour Turnover and Absenteeism

UNIT—II

- **3.** Delineate the problems of Indian Trade Unions. Also explain the functions of trade unions in a developing and industrially less advanced country having capitalistic pattern of economic development. 8+7=15
- **4.** Write down the history of Trade Union Movement of India for the period from 1917 to 1948.

J7**/1904**

(Turn Over)

J7**/1904**

(Continued)

(5)

(6)

UNIT—III

5. Throw light on the concept of workers' participation in management. Also write various levels and matters of participation of workers in managerial decision making.

6+9=15

6. Delineate the salient features, functions and the conditions for the success of collective bargaining. 5+5+5=15

UNIT-IV

- 7. Differentiate between dispute and grievance.

 Also depict an ideal grievance handling mechanism.

 6+9=15
- **8.** Write down in detail the causes of industrial disputes.

UNIT-V

- **9.** "Labour welfare is obligatory in a society which is guided by the principle of welfare State." Explain this statement and also write the objectives of labour welfare. 9+6=15
- **10.** Write a detailed note on occupational hazards and industrial accidents.

Course No.: COM-403 (MR) (C)

(MARKETING RESEARCH AND CONSUMER BEHAVIOUR)

Answer five questions, taking one from each Unit

UNIT—I

- 1. Discuss the types of consumer decisions making and its implication on marketing research.
- **2.** What are consumer shopping style and trends? Discuss the consumers' information search process for buying decision. 5+10=15

Unit—II

- 3. Discuss the four views of consumer decision making (a) economic, (b) passive, (c) cognitive and (d) emotional to study consumer behaviour.
- **4.** Discuss the salient features of Kollat Blackwell Model of understanding consumer behaviour. Also list the merit of the above model.

 10+5=15

J7/1904

(Turn Over)

J7**/1904**

(Continued)

Unit—III

- **5.** Discuss the role of motivation, perception, attitude and learning in understanding consumer behaviour.
- **6.** Discuss the role of Maslow's need hierarchy theory in analysing consumer behaviour. 15

15

Unit—IV

- 7. Write the meaning and concept of measurement with suitable examples and also discuss the relevance of scaling technique in the context of marketing research.

 10+5=15
- **8.** Discuss the linkages between marketing research and marketing information systems.

Unit-V

- **9.** Discuss briefly the various contents of marketing research report.
- **10.** Discuss the steps involved in identification of problems in research. Also point out the role of hypothesis in research. 10+5=15

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