

**2018/EVEN/03/11/COM-403
(AC/FM/MR/HR/BK)/475**

(2)

PG Even Semester (CBCS) Exam., May—2018

COMMERCE

(4th Semester)

Course No. : COMCC-403 (AC/FM/MR/HR/BK)

Full Marks : 70

Pass Marks : 28

Time : 3 hours

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

Candidates have to answer *either* Option—A or
Option—B or Option—C or Option—D or Option—E

OPTION—A

Course No. : COMCC-403 (AC)

**(ACCOUNTING THEORY AND CONTEMPORARY
ISSUES IN ACCOUNTING)**

Answer **five** questions, selecting **one** from each Unit

UNIT—I

1. Write a detailed note on significant development in Accounting knowledge in India and abroad. 14

8J/1528

(Turn Over)

2. “Since accounting operates in a socio-economic framework as a service’ function, the socio-economic activities and policies have a major bearing on accounting structures and processes.”
In the light of the above statement, explain how accounting systems are influenced by economic, social and legal environment. 14

UNIT—II

3. “Roots of accounting theory can be found in (a) decision theory, (b) measurement theory and (c) information theory.” Discuss these theories in brief. 14
4. Discuss the elements of the conceptual framework for financial accounting and reporting in India. 14

UNIT—III

5. “Cash Flow Accounting takes care of most of the shortcomings of the different methods of accounting.” Discuss the rationale for Cash Flow Accounting and rejection of earning statement. 14

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(3)

6. Define the concept of 'Expenses' in accounting. Narrate the criteria for measurement and recognition of 'Expenses' in accounting. 14

UNIT—IV

7. Discuss the significance of corporate reporting as a means of communication. Explain briefly the contents of a Corporate Annual Report. 6+8=14
8. Write notes on any *two* of the following : 7×2=14
- (a) Value-added Accounting
(b) Creative Accounting
(c) Interim Report

UNIT—V

9. State the reasons for emergence of price-level accounting. Discuss the techniques of price-level accounting. 5+9=14
10. What is environmental audit? Narrate the objectives and scope of environmental audit. Also highlight the basic steps in environmental audit. 2+6+6=14

8J/1528

(Turn Over)

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OPTION—B

Course No. : COMCC-403 (FM)

(SECURITY AUDITING AND PORTFOLIO MANAGEMENT)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. What is systematic risk in investment? How is it different from unsystematic risk? How is the systematic risk of a security measured? Discuss. 4+5+5=14
2. How do you define the term 'Investment'? Distinguish between the financial and economic meaning of investment. Describe briefly the important avenues available to the investors in India. 3+4+7=14

UNIT—II

3. (a) What is fundamental analysis? Describe the key economic variables that an investor must monitor as part of his fundamental analysis. 3+5=8
- (b) How do financial ratios of a company useful to an investor? Explain. 6

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(Continued)

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4. Write short notes on any *two* of the following : 7×2=14
- (a) Dow Theory
 - (b) Japanese Candlestick Charts
 - (c) Trends and Trend Reversals

UNIT—III

5. (a) What do you mean by valuation of a share? Discuss the significance of valuation of a share. 3+3=6
- (b) How do you value a share under constant growth model? 8
6. (a) What is interest rate risk of a bond? Explain how this risk arises. 3+3=6
- (b) An investor is considering the purchase of a bond currently selling for ₹ 878.50. The bond has four years to maturity, a face value of ₹ 1,000 and a coupon rate of 8%. The appropriate discount rate for investments of similar risk is 10%. Calculate the yield to maturity of the bond. Based on the calculation, should the investor purchase the bond? 8

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UNIT—IV

7. What do you understand by efficient portfolio? Describe the features and methodology of Markowitz's optimization model of portfolio design. 4+10=14
8. (a) What is covariance in portfolio analysis? What does it indicate? 2+3=5
- (b) Calculate the portfolio variance and standard deviation for a portfolio having the following characteristics : 9

Securities	Return (%)	Standard Deviation	Proportion of Investment
A	40	12	0.2
B	15	8	0.3
C	50	16	0.5

Correlation coefficient :

- A and B = 0.8
- A and C = 0.2
- B and C = 0.5

UNIT—V

9. Define Capital Market Line. How does capital market line differ from Security Market Line? Is the capital market line straight or curved? 5+6+3=14

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10. (a) What is risk adjusted return? Explain the importance of computing the risk adjusted return. 3+3=6
- (b) What are the different risk adjusted return measures? Explain. 8

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OPTION—C

Course No. : COMCC-403 (MR)

**(MARKETING RESEARCH AND
CONSUMER BEHAVIOUR)**

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. Discuss the issues that you would consider for developing marketing research proposal. 14
2. Highlight the issues involved in sources and identification of problem in the context of Indian consumers' related research. 14

UNIT—II

3. Write notes on Nominal Scale, Ordinal Scale, Internal Scale and Ratio Scale with suitable examples. $3\frac{1}{2} \times 4 = 14$
4. What are components of Research Report? Discuss the generally agreed components of a Research Report. $4 + 10 = 14$

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UNIT—III

5. What is Customer Segmentation? Which one of the following is better?

(a) Demographic Segmentation

(b) Behavioural Segmentation

Give reasons in support of your answer.

4+10=14

6. Discuss the impact of 'Group Dynamics' and 'Reference Group' on Consumer Behaviour.

7+7=14

UNIT—IV

7. Critically discuss Psychological and Sociological approaches to study Consumer Behaviour.

7+7=14

8. Highlight the salient features of Howard and Seth model. Also discuss whether this model is applicable to present Indian scenario.

10+4=14

(10)

UNIT—V

9. It is said that individual differences in consumers, among others, result from Learning. State how Pavlovian theory of Learning help us to understand that.

14

10. Discuss the utility and limitations of Skinner's theory of Learning from the perspective of marketers.

14

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OPTION—D

Course No. : COMCC-403 (HR)

(INDUSTRIAL RELATIONS)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. Discuss the nature, scope and significance of Industrial Relations. 5+4+5=14
2. Discuss in detail various approaches to Industrial Relations. Which approach, in your view, is best suited to the present times and why? 9+5=14

UNIT—II

3. Explain the reasons for politicization in Trade Unions. What are the evil effects of outside political leadership in Trade Unions? Discuss the measures to minimize the evil effects of outside political leadership in Trade Unions. 6+4+4=14
4. Why do trade unions in India often fail to achieve their objectives? Suggest measures for the successful functioning of trade unions. 7+7=14

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(Turn Over)

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UNIT—III

5. Explain the nature of collective bargaining. Also explain the conditions essential for making collective bargaining a success. 14
6. Write critical notes on any *two* of the following : 7×2=14
 - (a) Quality Circle
 - (b) Works Committee
 - (c) Joint Management Council

UNIT—IV

7. Explain the Code of Discipline and procedure for disciplinary action in industrial organization. 6+8=14
8. Define conciliation, arbitration and adjudication. Also explain the role of these in settling industrial disputes. 6+8=14

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UNIT—V

9. Explain the objectives of ILO. Also explain the difficulties in the adoption of ILO conventions and recommendations by India. 6+8=14
10. Define occupational diseases and health hazard. Explain the statutory provisions under the Factories Act for protection against health hazards. 6+8=14

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OPTION—E

Course No. : COMCC-403 (BK)

(**MANAGEMENT OF BANKING INSTITUTIONS**)

Answer **five** questions, taking **one** from each Unit

UNIT—I

1. Write a detailed note on income recognition and asset classification norms. 14
2. Liquidity and profitability are two conflicting issues of the management of bank while distributing assets among different portfolios. Discuss. 14

UNIT—II

3. Define credit appraisal in banking. Also assess the credit appraisal techniques used by the banking sector. 14
4. Write short notes on any *two* of the following : 7×2=14
- (a) Housing finance
- (b) Loan syndication
- (c) Agricultural finance

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UNIT—III

5. "Cashless Economy is gaining popularity in India." In this context, discuss various methods of e-payment system available in India. 14
6. Write short notes on any *two* of the following : 7×2=14
- (a) SWIFT
- (b) Debit Card
- (c) Electronic Fund Transfer

UNIT—IV

7. Discuss in detail about the six Ps of bank marketing. 14
8. Write short notes on any *two* of the following : 7×2=14
- (a) IBA
- (b) MIS in Banking
- (c) Relevance of Marketing for Banks

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UNIT—V

9. Define capital adequacy norms and discuss Basel III directives in this regard. 14
10. Discuss the salient recommendations of Narasimham Committee (1991) on banking system in India. 14
