2016/ODD/03/11/
COM–304 (A/B/C/D/E)/225

PG Odd Semester (CBCS) Exam., December—2016

COMMERCE

(3rd Semester)

Course No. : COMCC–304

Full Marks : 70
Pass Marks : 28

Time : 3 hours

The figures in the margin indicate full marks for the questions

Candidates are to answer (Option Paper) *either* COM–304 (AC) *or* COM–304 (BK) *or* COM–304 (FM) *or* COM–304 (MR) *or* COM–304 (HR)

OPTION—A

Course No. : COM–304 (AC)

(INTERNATIONAL ACCOUNTING)

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

UNIT—I

1. Define International Accounting. Discuss its scope and significance specially in the context of modern business. 4+(5+5)=14

2. Discuss the factors that have contributed to the development of International Accounting. 14

UNIT—II

3. "Diversity in accounting principles and practices that exist amongst countries reduces comparability of information and complicates analysis for decisions." Explain. 14

4. Discuss the role of International Accounting Standard Committee (IASC) in harmonization of accounting practices. 14

UNIT—III

5. Elucidate the International Financial Reporting Standard (IFRS) setting process of IASB. 14

6. Discuss the structure of International Accounting Standard Board (IASB) for formulation of Global Accounting Standard. 14

UNIT—IV

7. State various traditional and modern techniques used in analysis of financial statement. Explain the major difficulties faced by analyst in analyzing foreign financial statements. 7+7=14

8. Explain the IFRS requirements on recognition and measurements of revenue, expenses, assets and liabilities. 7+7=14

UNIT—V

9. What is 'foreign currency translation'? Briefly discuss the issues involved in foreign currency translation. 4+10=14

10. Discuss Indian GAAP in foreign currency translation. 14

OPTION—B

Course No. : COM–304 (BK)

(INDIAN BANKING SYSTEM)

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

UNIT—I

1. Elaborate the functions of commercial banks highlighting the major innovations. 14

2. Give a historical overview of evolution of banking. How is branch banking superior to unit banking? Explain. 9+5=14

UNIT—II

3. Explain the mechanism of credit creation by the commercial banks. What are the major constraints in the process of credit creation by the commercial banks? Discuss. 10+4=14

4. What are NPAs? Explain the major factors responsible for creation of such NPAs in banks. Point out the policies deemed necessary for effective management of NPAs. 5+5+4=14

UNIT—III

5. Discuss the major objectives and functions of Reserve Bank of India as a Central Bank of the country. 14

6. Examine the RBI's monetary policy in the last five years. 14

UNIT—IV

7. Explain the structure of cooperative banking in India. Discuss the functions of any two long-term cooperative credit institutions in India. 5+9=14

8. "Regional Rural Banks are the powerful tool for rural financial intermediation." Examine the statement. 14

UNIT—V

9. Write a note on the evolution, workings and current status of ICICI Bank. 14

10. Write short notes on any *two* of the following : 7×2=14

(a) Universal Banking

(b) Credit Rating

(c) SIDBI

OPTION—C

Course No. : COM–304 (FM)

(INTERNATIONAL FINANCIAL MANAGEMENT)

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

UNIT—I

1. What is meant by international finance? How far is international finance significant in Indian context? Discuss the rationals in globalization of finance. 4+5+5=14

2. Give a brief account on status of balance of payments in India. How is deficit in balance of payments corrected? Discuss. 6+8=14

UNIT—II

3. What are the functions of Asian Development Bank? Discuss the involvement of Asian Development Bank in India. 9+5=14

4. Write short notes on any *two* of the following : 7×2=14

(a) Foreign Currency Non-Resident Bank Account

(b) Indian Depository Receipt

(c) American Depository Receipt

UNIT—III

5. *(a)* Discuss the mechanism of currency dealing in foreign exchange market. 7

(b) What is effective exchange rate? How is it computed? 3+4=7

6. *(a)* What is covered interest arbitrage? Explain with an example. 7

(b) Distinguish between spot and forward transaction. 7

UNIT—IV

7. *(a)* Explain two methods of evaluating international capital budgeting decision. 7

(b) How do you compute the cash flow in international capital budgeting? 7

8. *(a)* How do you calculate cost of equity? Is it correct to say that cost of capital varies between domestic and international capital budgeting? 4+3=7

(b) Give a brief account on international tax management strategies. 7

UNIT—V

9. *(a)* Discuss the instruments of international financial market. 7

(b) Write a note on the sources of international funds. 7

10. Write short notes on any *two* of the following : 7×2=14

(a) International Bond Market

(b) International Money Market

(c) Export Finance in India

OPTION—D

Course No. : COM–304 (MR)

(ADVERTISING AND SALES MANAGEMENT)

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

UNIT—I

1. Explain the role of advertising on the marketers. Discuss the social issues of advertising. 7+7=14

2. Define advertising copy. Explain the processes involved in developing advertising copy. 4+10=14

UNIT—II

3. Discuss the factors which are needed to be considered while selecting an advertising agency. 14

4. Define advertising budget. Explain the methods of preparing advertising budget. 3+11=14

UNIT—III

5. What is meant by advertising campaign? Analyze the factors which are kept in mind while planning an advertising campaign. 4+10=14

6. Discuss various methods of measuring advertising effectiveness. How is advertising effectiveness tested? Discuss. 9+5=14

UNIT—IV

7. Describe the nature of personal selling. Explain the process involved in effective selling. 5+9=14

8. Describe the purposes of sales organization. Explain the steps involved in setting up a sales organization. 5+9=14

UNIT—V

9. Define sales promotion. Explain various tools of trade sales promotion. 5+9=14

10. Discuss the factors affecting promotional activities. 14

OPTION—E

Course No. : COM–304 (HR)

(ORGANISATIONAL CHANGE, DEVELOPMENT AND EFFECTIVENESS)

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

UNIT—I

1. Delineate in detail the environmental and situational variables that force change. Also describe any one model of change. 9+5=14

2. Explain the conditions that are necessary for a successful organizational development program. Also throw light on evaluation of organizational development. 9+5=14

UNIT—II

3. Describe the concept of organizational climate and culture. Also write the determinants of organizational culture. 6+8=14

4. Write down the factors which determine the organizational effectiveness. Also describe any one approach to organizational effectiveness. 9+5=14

UNIT—III

5. Define and differentiate between creativity and innovation. Depict the landscape of creativity in relation to its macro- and micro-environment. 5+9=14

6. Write a detailed note on management of innovation including the ways for improving creativity and stimulating innovations. 14

UNIT—IV

7. Write notes on any *two* of the following : 7×2=14

(a) Ways and means with the help of which the effectiveness of problem solving can be improved

(b) Circularity of frustration

(c) Impact of heuristics and biased in decision making

8. Define stress, anxiety and tension. How do people cope with stress? 6+8=14

UNIT—V

9. Delineate the concept of organizational effectiveness through excellence. Also describe any two forms of it. 4+(5+5)=14

10. Write notes on any *two* of the following : 7×2=14

(a) Transitions of the organizations from traditional to modernity

(b) Any one mode of management

(c) Any one kind of excellence

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