2017/ODD/03/11/
COM–304 (AC/FM/MR/HR/BK)/093

PG Odd Semester (CBCS) Exam., December—2017

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 have to answer *either* from Option—A : COMCC–304 (AC) *or* Option—B : COMCC–304 (FM) *or* Option—C : COMCC–304 (MR) *or* Option—D : COMCC–304 (HR) *or* Option—E : COMCC–304 (BK)

OPTION—A

Course No. : COMCC–304 (AC)

(INTERNATIONAL ACCOUNTING)

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

UNIT—I

1. What do you mean by international accounting? What are the problems of implementing International Accounting Standards in a transition economy? 5+9=14

2. Write an explanatory note on eXtensive Business Reporting Language (XBRL). 14

UNIT—II

3. What is harmonization of accounting practices? Comment on its need in present world economy. 5+9=14

4. What role has been played by IFAC, OECD and UN in international harmonization? Discuss. 14

UNIT—III

5. What is the difference between convergence and adoption with reference to International Financial Reporting Standards (IFRS)? Briefly comment on convergence in countries around the world. 4+10=14

6. Write a detailed report on status of IFRS adoption in India. 14

UNIT—IV

7. Write a note on International Financial Statement Analysis. 14

8. Write a detailed note on IFRS requirements on disclosure. 14

UNIT—V

9. Discuss the features and significance of foreign currency markets and exchange rates. 14

10. What do you mean by foreign currency translation? Highlight the need and methods of foreign currency translation. 4+10=14

OPTION—B

Course No. : COMCC–304 (FM)

(INTERNATIONAL FINANCIAL MANAGEMENT)

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

UNIT—I

1. What are the components of international finance? Explain the finance functions of international firms. Also give three importances of globalization of finance. 5+6+3=14

2. What are the sources of international finance? State risk associated in international finance. Enumerate the factors of globalization of finance. 5+3+6=14

UNIT—II

3. *(a)* Distinguish between FDI and FII. 6

(b) Define the terms 'GDRs' and 'commercial borrowing'. 4+4=8

4. Explain the international financial markets and instruments. State the main functions of International Monetary Fund. 8+6=14

UNIT—III

5. What do you understand by Foreign Exchange Quotes? Explain any two theories of foreign exchange rates. 5+4½+4½=14

6. Write short notes on the following : 7×2=14

(a) Mechanism of currency dealing

(b) Foreign exchange rate exposure and risk management

UNIT—IV

7. What do you mean by multinational corporation? Explain with the help of an imaginary illustration, how capital budgeting decisions are taken by any multinational corporation. 4+10=14

8. What are the rational goal of multinational corporations? Explain the cost of capital calculation and long-run investment decision in respect to multinational corporations. 5+9=14

UNIT—V

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

(a) Foreign Bond Market

(b) Cross-Border Trade Finance

(c) Euro Commercial Papers

10. Discuss the pre-shipment and post-shipment financing. Also explain the procedure followed by banks in this regard. Write a short note on buyers credit. 6+5+3=14

OPTION—C

Course No. : COMCC–304 (MR)

(ADVERTISING AND SALES MANAGEMENT)

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

UNIT—I

1. What is advertising? Discuss the role of advertising in the present context. 5+9=14

2. What do you mean by advertising copy? Delineate the steps involved in the process of developing advertising copy. 5+9=14

UNIT—II

3. What is advertising agency? Explain the factors to be considered while selecting an advertising agency. 5+9=14

4. Define advertising budget. Discuss any two methods of preparing advertising budget. 6+8=14

UNIT—III

5. Define advertising campaign. Explain the factors to be considered while planning an advertising campaign. 6+8=14

6. Explain the various methods of measuring advertising effectiveness. 14

UNIT—IV

7. What is recruitment? Discuss in detail the relative merits and demerits of internal and external sources of recruitment of sales personnel. 5+9=14

8. What is selection? Narrate the various stages of selection process of a sales executive in a large-scale organization. 5+9=14

UNIT—V

9. What is sales promotion? Explain the various tools of sales promotion. 5+9=14

10. Discuss the factors influencing sales promotional activities. 14

OPTION—D

Course No. : COMCC–304 (HR)

(ORGANIZATIONAL CHANGE, DEVELOPMENT AND EFFECTIVENESS)

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

UNIT—I

1. Delineate the impact of change. Also describe the sources of resistance to change and overcoming resistance to change. 4+5+5=14

2. Define organizational development. Also describe the goals and types of organizational development. 4+5+5=14

UNIT—II

3. Describe the features of organizational culture. Also suggest the measures with the help of which organizational culture can be changed. 4+10=14

4. Explain the concept of organizational effectiveness. Also throw light on any one approach to organizational effectiveness. 7+7=14

UNIT—III

5. Define creativity and innovation, and also differentiate between the two. Also suggest the steps with the help of which the organizations may like to create a climate for creativity. 4+10=14

6. Write a detailed note on any *one* creative problem-solving technique from amongst the following : 14

(a) Brainstorming

(b) Attribute listing

(c) Synectics

UNIT—IV

7. Share your understanding about heuristics and biases in decision making. How can the effectiveness of problem solving and decision making be improved? 6+8=14

8. Write, in detail, the sources and consequences of stress. Also suggest the measures with the help of which one can cope with the organizational stresses. 6+8=14

UNIT—V

9. Explain the concept of organizational excellence. What do you mean by passion for organizational excellence? Describe. 6+8=14

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

(a) Turnaround of sick enterprises

(b) Excellence through revitalization

(c) Excellence through improving structures and systems

OPTION—E

Course No. : COMCC–304 (BK)

(INDIAN BANKING SYSTEM)

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

UNIT—I

1. "Deregulation and technological innovations in the Indian banking sector have brought about a sea change in the overall functioning of the banks." Examine the statement in light of the modern functions of commercial banks. 14

2. Explain the different forms of banking stating their essential characteristics. 14

UNIT—II

3. "Commercial banks aim at resolving conflict between liquidity and profitability." Explain this statement and discuss the different principles of investment policy of banks. 6+8=14

4. Explain the concept of NPA. Discuss the reasons for such NPAs and suggest the measures to overcome the problems of NPAs in banks. 3+6+5=14

UNIT—III

5. Explain the quantitative and qualitative techniques of credit control as adopted by the Reserve Bank of India. 14

6. State the major findings and recommendations of Chakravarty Committee Repot on the working of the Indian Monetary System. 14

UNIT—IV

7. Discuss the crucial role of Regional Rural Banks (RRBs) in the process of rural financial intermediation. What are the major problems faced by such banks? 14

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

(a) Primary Agricultural Credit Societies (PACS)

(b) State Cooperative Banks

(c) Cooperative Banking *vs.* Commercial Banking

UNIT—V

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

(a) CRISIL

(b) Universal Banking

(c) Commercial Banks *vs.* Development Banks

10. Write a note on the evolution, functions and role of IDBI. 14

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