2017/ODD/03/11/COM–304 (A/B/C/D) (C)/040 A

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

COMMERCE

(3rd Semester)

Course No. : COM–304 (C)

Full Marks : 75
Pass Marks : 30

Time : 3 hours

The figures in the margin indicate full marks for the questions

Accountancy Students will answer from Option—A, Course No. : COM–304 (A) (C)
Management Students will answer from Option—B, Course No. : COM–304 (B) (C)
Human Resource Management Students will answer from Option—C, Course No. : COM–304 (C) (C)
Finance Students will answer from Option—D, Course No. : COM–304 (D) (C)

(For Accountancy Students)

OPTION—A

Course No. : COM–304 (A) (C)

(ACCOUNTING THEORY)

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

UNIT—I

1. Briefly outline the history of accounting thought. 15

2. Explain the scope of accounting theory. Also explain the objectives of accounting thought. 8+7=15

UNIT—II

3. Discuss the conceptual framework for accounting and reporting practices. 15

4. What is accounting information? Briefly explain the qualitative characteristics of accounting information. 3+12=15

UNIT—III

5. What is accounting standard? Explain the role of IASB in setting accounting standards. 4+11=15

6. Write short notes on (any *two*) : 7½×2=15

(a) IFRS

(b) Ind-AS

(c) Accounting Standard Board

UNIT—IV

7. Discuss the subjectivity in measurement of inventory valuation. Also explain the scopes of it. 8+7=15

8. What is measurement of business income? Distinguish between accounting concept of income and economic concept of income. 5+10=15

UNIT—V

9. Explain the characteristics of cash flow accounting. Also explain various classifications of cash flow accounting as per AS-3. 6+9=15

10. Write a note on current trend in corporate reporting practices in India. 15

(For Management Students)

OPTION—B

Course No. : COM–304 (B) (C)

(ADVERTIZING AND SALES MANAGEMENT)

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

UNIT—I

1. What is advertizing? Discuss in brief the social and ethical issues in advertizing. 3+12=15

2. Write a detailed note on advertizing planning process. 15

UNIT—II

3. Discuss in detail, any two principles of determination of advertizing budget in a business organization. 15

4. What is advertizing agency? What are the functions of an advertizing agency? 5+10=15

UNIT—III

5. Write short notes on : 7½×2=15

(a) Copywriting

(b) Selection of Advertizing Media

6. Discuss the techniques for testing advertizing effectiveness. 15

UNIT—IV

7. Write short notes on : 7½×2=15

(a) Sales Budget

(b) Sales Quota

8. Discuss the systematic selection procedure of middle level sales personnel of a business organization. 15

UNIT—V

9. What are the components of sales promotion? Explain. 15

10. Write a detailed note on the factors affecting promotional activities. 15

(For Human Resource Management Students)

OPTION—C

Course No. : COM–304 (C) (C)

(ORGANIZATIONAL CHANGE, DEVELOPMENT AND EFFECTIVENESS)

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

UNIT—I

1. What are the types and benefits of OD activities? Also write down about OD intervention techniques in brief. 9+6=15

2. What is meant by organizational change? Discuss the forces in change. Discuss the managerial responses to pressure for change. 4+6+5=15

UNIT—II

3. Write notes on power and politics along with the process of empowerment. 15

4. Write short notes on (any *two*) : 7½×2=15

(a) Organizational Climate

(b) Nature of Effectiveness

(c) Problem of Survival

UNIT—III

5. Show your understanding about the concept, nature and process of communications. 5+5+5=15

6. Discuss the barriers of communication. Also discuss the principles of effective communication. 8+7=15

UNIT—IV

7. As a manager, how would you create a climate for organizational creativity? Also throw light on the nature of managerial decision-making. 9+6=15

8. Write short notes on (any *two*) : 7½×2=15

(a) Individual Creativity vs. Group Creativity

(b) Managing Creativity

(c) Organizational Innovation

UNIT—V

9. With reference to stress, anxiety and frustration, write notes on any *two* of the following : 7½×2=15

(a) Distress vs. Eustress

(b) Fight vs. Flight

(c) Consequences of Stress

10. Write a note on corporate governance practices in the context of India. 15

(For Finance Students)

OPTION—D

Course No. : COM–304 (D) (C)

(INTERNATIONAL FINANCIAL MANAGEMENT)

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

UNIT—I

1. Define international financial management. Why do we need to study international financial management? Explain in detail, the financial function of a multinational firm. 3+5+7=15

2. Write short notes on (any *two*) : 7½×2=15

(a) Risk in International Financial Management

(b) Balance of Payments

(c) Importance of International Finance

UNIT—II

3. What do you mean by international monetary system? Also discuss the importance and components of international monetary system. 5+10=15

4. Write notes on Euro market, GDR and ADR. 5+5+5=15

UNIT—III

5. *(a)* Distinguish between nominal exchange rate and real exchange rate. 5

(b) Suppose the spot rate is ₹ 44·50/US $. A speculator feels that, after a week US $ should appreciate to ₹ 45·60/US $. What should he do if he has ₹ 10,000 at his disposal? 5

(c) If the rate of exchange is

US $ 2·000–2·0100/£ in New York

US $ 1·9800–1·9810/£ in London

Explain how arbitrage uses will gain. 5

6. Write a note on foreign exchange market in India. 15

UNIT—IV

7. Critically examine the purchasing power parity theory of exchange rate. 15

8. Write a note on expectation theory of exchange rate determination. Also write a note on methods of forecasting exchange rates. 10+5=15

UNIT—V

9. Write short notes on any *three* of the following : 5×3=15

(a) Forward Market Hedge

(b) Leads and Lags

(c) Currency Swaps

(d) Double Taxation

10. Write notes on international capital budgeting and international taxation. 7½+7½=15

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