## 2018/ODD/03/11/COM–304 (MR/ FM/HR/AC)/306

**PG Odd Semester (CBCS) Exam., December—2018**

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 COMCC—304 (MR) *or* COMCC—304 (FM) *or* COMCC—304 (HR) *or* COMCC—304 (AC)

OPTION—A

Course No. : COMCC–304 (MR)

**( Advertising and Sales Management )**

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

UNIT—I

**1.** Discuss economic, social and ethical issues in advertising with examples. 5+5+4=14





**2.** Describe the process of determining advertising message and discuss the role of celebrity endorsement in determining advertising message. 9+5=14

UNIT—II

**3.** Discuss, with dummy examples, the preparation models of advertising budgets. 14

**4.** "Organization structure and functions of advertising agencies are unique." Elaborate the statement with your views. 14

UNIT—III

**5.** Explain the scope of copy writing and layout as a tool of creativity in advertising campaign. 14

**6.** Discuss the various methods of measuring advertising effectiveness along with their unique merits and demerits. 14

UNIT—IV

**7.** Discuss the process of effective selling. 14

**8.** Briefly explain the principles of sales organization. Also highlight the relationship of sales organization with other departments of the same organization. 10+4=14

UNIT—V

**9.** What do you mean by sales promotion? Discuss the components of sales promotion. 4+10=14

**10.** Discuss critically, with suitable examples, the ethical and legal aspects of selling. 7+7=14

OPTION—B

Course No. : COMCC–304 (FM)

**( International Financial Management )**

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

UNIT—I

**1.** Discuss the nature and scope of international financial management. Also discuss the factors that lead to growing importance of the study of international finance. 7+7=14

**2.** What are the major components of balance of payments? Discuss, in brief, the factors responsible for current account deficit in India. 7+7=14





UNIT—II

**3.** Write a detailed note on international financial institutions in international financial market. 14

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

*(a)* Global Depository Receipts (GDR)

*(b)* American Depository Receipts (ADR)

*(c)* Indian Depository Receipts (IDR)

*(d)* Euro Bonds

UNIT—III

**5.** Critically discuss any *one* of the following theories : 14

*(a)* Purchasing power parity theory of exchange rate

*(b)* Interest rate parity theory of exchange rate

**6.** *(a)* What is meant by foreign exchange exposure? 4

*(b)* Distinguish between transaction exposure and real operating exposure. 5

*(c)* Discuss the factors that causes for depreciating the Indian currency value. 5

UNIT—IV

**7.** *(a)* What is international capital budgeting? How do you compute the cash flow in international capital budgeting? 3+6=9

*(b)* Do you think that cost of capital varies between domestic and international capital budgeting? 5

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

*(a)* Tax neutrality

*(b)* Double tax avoidance agreement in India

*(c)* Tax equity

*(d)* Cross-border acquisitions





UNIT—V

**9.** *(a)* What do you understand by international trade finance? Also discuss the importance of international trade finance. 3+4=7

*(b)* Describe any two types of credit meant for financing foreign trade. 7

**10.** *(a)* What is countertrade? What are its different forms? 3+6=9

*(b)* Write a short note on Euro bond market. 5

OPTION—C

Course No. : COMCC–304 (HR)

**( Organizational Change, Development and Effectiveness )**

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

## UNIT—I

**1.** Describe the relevance of change if the context is business organizations. Also delineate and explain the Lewin's force field model for change. 4+10=14

**2.** Write about the importance of OD intervention techniques. Also discuss about the action research model of OD. 6+8=14

## UNIT—II

**3.** How do organizational climate and culture contribute towards organizational development? Explain. Also throw light on the determinants of organizational culture. 6+8=14

**4.** What do you mean by organizational effectiveness? Also discuss about the factors that determine organizational effectiveness. 4+10=14





## UNIT—III

**5.** Establish the relationship between innovation and organizational effectiveness. Also mention the ways and means with the help of which the creativity can be improved. 5+9=14

**6.** Write in detail about any one technique of creative problem solving. 14

## UNIT—IV

**7.** Pen down the definition and dynamics of frustration. Also suggest the popular techniques of coping behaviour. 6+8=14

**8.** Define stress. Also list down and explain the causes of stress. 4+10=14

## UNIT—V

**9.** How can the business organizations achieve excellence through effectiveness? Share your understanding about the vision for organizational excellence. 6+8=14

**10.** Write a brief note on any *one* from amongst the following : 14

*(a)* Excellence through goals, policies and domains

*(b)* Management of different kinds of excellence

OPTION—D

Course No. : COMCC–304 (AC)

**( International Accounting )**

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

UNIT—I

**1.** Explain the importance of international accounting in recent years. Discuss the financial accounting aspects of international accounting. 7+7=14

**2.** Write a detailed note on extensive business reporting language. 14

UNIT—II

**3.** What do you mean by harmonization of accounting practices? Discuss briefly the need and impediments of harmonization of accounting practices. 4+5+5=14

**4.** Discuss briefly the institutional arrangements for establishing accounting harmony in the light of efforts of international organizations. 14





UNIT—III

**5.** Elucidate the framework of International Accounting Standard Board (IASB) for formulation of International Accounting Standards. 14

**6.** Give an account of the nature and extent of convergence of Indian Accounting Standards with the International Accounting Standards. 14

UNIT—IV

**7.** Discuss the utility of analysis of foreign financial statements from the point of view of decision makers. Explain the constraints faced in analysing foreign financial statements. 7+7=14

**8.** Explain the IFRS requirements on disclosure of financial statement. 14

UNIT—V

**9.** Explain the significance of foreign currency translation. Discuss the core issues involved in foreign currency translation. 6+8=14

**10.** Discuss the 'effects of changes in foreign exchange rates' regarding translation and accounting of foreign currency under Indian GAAP. 14

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