

P.G. 1st Semester - 2016

COMMERCE

(CBCS)

(Organisation Theory and Organisation Behaviour)

Paper : 101

Full Marks : 40

Time : 2 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their own words as far as practicable.

MODULE-I

(Marks : 20)

Answer any two of the following: $10 \times 2 = 20$

1. a) Explain in brief the contingency approach of management.
b) "Planning is an all pervasive function of management."— Give your comments.
 $5+5$
2. a) Define planning premise.
b) Differentiate between strategic planning and operational planning.

c) Discuss in brief the relationship of forecasting with planning. $2+4+4$

3. a) What is meant by delegation of authority?
b) Mention the barriers to delegation.
c) Write down any three measures towards improving delegation within the organisation.
 $3+3+4$

MODULE-II

(Marks : 20)

Answer any two of the following: $10 \times 2 = 20$

4. a) Define personality.
b) Explain in brief the determinants of personality.
c) Discuss the importances of perception.
 $2+4+4$
5. a) What is attitude?
b) Write down the different functions of attitude. $2+8$
6. Write short notes on any two: $5+5$
 - a) Classical conditioning theory of learning
 - b) Importance of OB
 - c) Factors of perception

P.G. 1st Semester - 2016

COMMERCE

(CBCS)

(Accounting Theory)

Paper : 102

Full Marks : 40

Time : 2 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their own words as far as practicable.

MODULE-I

(Marks : 20)

Answer any two of the following: $10 \times 2 = 20$

1. a) Explain the term "Accounting Capital".
b) Distinguish between Circulating Capital and Fixed Capital.
c) Discuss the classification of capital according to source. $2+3+5$
2. a) State the characteristics that are required to be fulfilled for recognizing an asset.
b) Discuss the need for valuation of assets.

c) State briefly the comparative merits and demerits of valuation of closing stock under

i) FIFO

ii) LIFO methods $3+2+5$

3. Write short notes (any two): $5+5$

i) Matching Principle

ii) Consistency Principle

iii) Fund Concept

MODULE-II

(Marks : 20)

Answer any two of the following: $10 \times 2 = 20$

4. a) Explain the meaning of the term 'GAAP'.
b) What are the sources of 'GAAP'?
c) Discuss the various steps of setting accounting standards in India. $2+2+6$
5. What are the objectives of IFRS and explain its role in India. $5+5$
6. Write short notes (any two): $5+5$
 - i) Intellectual Capital
 - ii) Social Environmental Reporting
 - iii) AS-3

P.G. 1st Semester - 2016

COMMERCE

(CBCS)

(Marketing Management & Human Resource
Management)

Paper : 104

Full Marks : 40

Time : 2 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their
own words as far as practicable.

MODULE-I

(Marks : 20)

Answer any two of the following: $10 \times 2 = 20$

1. Explain the factors influencing the Buyers' Behaviour. State the Buyers' decision making process for buying a new product. $5+5$
2. a) Explain the strategic role of pricing for the introduction of new product in the market.
b) Describe the product life cycle concept and its different stages. $5+5$

3. Write short notes on (any two): $5+5$

- i) Marketing Mix
- ii) Bases of Market Segmentation
- iii) Skimming Pricing Strategy

MODULE-II

(Marks : 20)

Answer any two of the following: $10 \times 2 = 20$

4. a) State the importance of Human Resource Management.
b) Discuss briefly the challenges associated in the human resource management in the present business scenario. $4+6$
5. Discuss different steps of Human Resource Planning. What is Succession Planning? $7+3$
6. Write short notes (any two): $5+5$
 - i) Selection process
 - ii) Need for Performance Appraisal
 - iii) Labour Turnover

P.G. 1st Semester - 2016

COMMERCE

(CBCS)

(Financial Institutions and Markets)

Paper : MCOMCCT-105

Full Marks : 40 Time : 2 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their own words as far as practicable.

MODULE-I

(Marks : 20)

Answer any two of the following: 10×2=20

1. a) Define Financial System and name the regulators of Formal Financial System in India.
- b) State in brief the functions of a scheduled commercial bank in India.
- c) What is Capital Adequacy Ratio in case of a Bank? (1+2)+5+2
2. a) Name the regulator of Insurance Industry in India.

[Turn Over]

- b) What do you mean by Financial Inclusion?
- c) State three important recommendations of the Narasimham Committee-II on Banking Sector Reforms. 1+3+6

3. Write short notes (any two): 5×2=10

- a) Interest Rate Risk
- b) Market Risk
- c) Risk Management Process

MODULE-II

(Marks : 20)

Answer any two of the following: 10×2=20

4. a) Explain the importance of the secondary market.
- b) Mention the distinctive features of stock markets in India. 5+5
5. a) What are the different instruments that are traded in money market in India?
- b) Distinguish between money market and capital market.
- c) State the three basic functions of SEBI. 4+3+3

6. a) What do you mean by Listing of Securities on a Stock Exchange?
- b) State the advantages of listing of securities in stock exchanges from the viewpoint of investors.
- c) What is the current settlement system on BSE and NSE? 2+4+4
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P.G. 1st Semester - 2016

COMMERCE

(CBCS)

(Business Ethics & Corporate Governance)

Paper : 106

Full Marks : 40

Time : 2 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their own words as far as practicable.

MODULE-I

(Marks : 20)

Answer any two of the following: 10×2=20

1. Name three major levels of ethical analysis.
Discuss in brief any one level. 3+7
2. What is meant by the word 'Deontology'? Who discovered the Deontological Approach to ethical decisions and where? Explain in your own words the Deontological Approach to ethical decisions. 2+2+6
3. What do you know about Stakeholder Theory? Explain the term "Corporate Philosophy". 6+4

(Marks : 20)

Answer any two of the following: 10×2=20

4. What do you mean by Corporate Governance? State in brief the historical background of Corporate Governance in our country. 2+8
5. What is Agency Theory? Explain any one conflict with regard to Agency Theory. 2+8
6. Is Clause 49 of the Listing Agreement applicable in the cases of all companies? Discuss in brief any four mandatory Corporate Governance norms as per Clause-49 of the Listing Agreement. 2+8

P.G. 1st Semester - 2016

COMMERCE

[Old Syllabus]

(Organisational Behaviour and
Human Resource Management)

Paper : 1.1

Full Marks : 40

Time : 2 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their own words as far as practicable.

MODULE-I

(Marks : 20)

Answer any two of the following: $10 \times 2 = 20$

1. a) What is meant by Organisation Behaviour?
b) Give the definition of Perception.
c) Discuss in brief the main Components of Attitude. $2+2+6$
2. a) What is learning in the context of Organisation Behaviour?
b) Explain in brief the process of Perception. $4+6$

[Turn Over]

3. a) Analyse Organisation Behaviour in the form of model developed by F. Luthans.
b) Differentiate between formal group and informal group in detail. $5+5$
4. Write short notes on any two of the following: $5+5$
 - a) Conflict
 - b) Personality
 - c) Organisational Culture

MODULE-II

(Marks : 20)

Answer any two of the following: $10 \times 2 = 20$

5. a) Define the term 'Development'.
b) Explain the dynamic roles played by Human Resource Manager in the context of modern business situation. $2+8$
6. a) Explain Human Resource Planning process.
b) Discuss, in brief, the various sources of recruitment and the associated advantages and disadvantages. $4+6$

7. a) Enunciate in short the various "off-the-job" training methods used in organisations for training its employees.
- b) Discuss the role of training process. 6+4
8. Write short notes: 5+5
- a) Selection
- b) 360° appraisal system
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P.G. 1st Semester - 2016

COMMERCE

[Old Syllabus]

Paper : 1.2

Full Marks : 40

Time : 2 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their own words as far as practicable.

MODULE-I

(Marks : 20)

Answer any two of the following: $10 \times 2 = 20$

1. Define National Income. Briefly describe different methods of accounting National Income. What is real National Income? $2+6+2$
2. What do you mean by investment multiplier? In the simple Keynesian model derive the value of investment multiplier. If $mpc = 0.8$ then what is the value of investment multiplier? $2+7+1$
3. What is IS curve? Derive the shape of IS curve. When will it be vertical? $2+6+2$

[Turn Over]

4. Using IS-LM model how equilibrium values of income and rate of interest is determined in a closed economy? Explain. 10

MODULE-II

(Marks : 20)

Answer any two of the following: $10 \times 2 = 20$

5. Explain the concepts of demand pull and cost push inflation. What are the policies used to check inflation? $8+2$
6. What is investment? Explain the net present value criterion of investment. $2+8$
7. Stating all the assumptions derive the steady state condition in Solow model. 10
8. Briefly describe the changes in the composition of National Income in India. 10

P.G. 1st Semester - 2016**COMMERCE**

[Old Syllabus]

(Accounting Theory)

Paper : 1.4

Full Marks : 40

Time : 2 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their own words as far as practicable.

MODULE-I**(Marks : 20)**Answer any two of the following: $10 \times 2 = 20$

1. a) What are the major objectives of charging depreciation on fixed assets?
- b) A firm depreciates its plant by using the reducing balance method of depreciation. The depreciation of the plant for second and fourth year of the useful life are found to be Rs.12,800 and Rs.8,192 respectively. Calculate the rate of depreciation and the original cost of the plant. $4+6$

[Turn Over]

2. a) State the importance of valuation of current assets.
- b) Enumerate the logic behind the principle of valuation of closing stock at lower of cost or market price. $6+4$
3. a) What do you understand by the accounting concept of Capital? How does it differ from the concept of Capital in Economics?
- b) Explain the need for maintenance of Capital intact. $3+3+4$
4. Write down short notes (any two): $5+5$
 - i) Going Concern concept
 - ii) Enterprise theory
 - iii) Materiality Principle

MODULE-II**(Marks : 20)**Answer any two of the following: $10 \times 2 = 20$

5. Explain Economic Political issues in accounting standard setting in India. $5+5$
6. a) What is IFRS?
- b) Discuss the objectives of IFRS and its role in Indian market. $3+(3+4)$

7. a) What do you mean by the term 'Social Environmental Reporting'?
- b) Discuss the objectives of Social Environmental Reporting.
- c) Is the Social Environmental Reporting mandatory in India? 3+4+3
8. Write down short notes (any two): 5+5
- i) GAAP
- ii) Accounting for Intellectual Capital
- iii) Globalization of Accounting Standard
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P.G. 1st Semester - 2016

COMMERCE

[Old Syllabus]

(Business Ethics & Corporate Governance)

Paper : 1.5

Full Marks : 40

Time : 2 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their own words as far as practicable.

MODULE-I

(Marks : 20)

Answer any two of the following: 10×2=20

1. What is ethics? What do you mean by "Business Ethics"? Discuss the relationship between Business Ethics and Corporate Governance. 2+2+6
2. What are the features of Deontological Ethics? What do you mean by Virtue Ethics? 6+4
3. Write short notes on any two of the following: 5+5
 - a) Corporate Philosophy
 - b) Ethical Relativism
 - c) Ethical Business Dilemma.

[Turn Over]

4. What does the Stock Holder Theory state? What is the main difference between Stockholder Theory and Stakeholder Theory? 8+2

MODULE-II

(Marks : 20)

Answer any two of the following: 10×2=20

5. What do you mean by Corporate Governance? State in brief about historical background of Corporate Governance in India. 10
6. What is Agency Theory? What are the different types of conflicts as per this theory? Discuss one such conflict. 2+2+6
7. State the first voluntary code of Corporate Governance in our country. State in brief the Regulatory Framework of Corporate Governance in our country. 4+6
8. Discuss in brief any four corporate governance norms as per Clause-49 of the Listing Agreement. 2 ×4=10

P.G. 1st Semester - 2016

COMMERCE

[Old Syllabus]

(Statistics for Business Decisions)

Paper : 1.3

Full Marks : 40

Time : 2 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their own words as far as practicable.

MODULE-I

(Marks : 20)

Answer any two of the following: 10×2=20

1. i) Prove that for any two events A and B,
 - ii) If two events are independent, prove that their complementary events will also be independent.
 - iii) When are two events said to be mutually exclusive? 5+3+2

[Turn Over]

2. i) What are the important properties of a Poisson Distribution?
- ii) Arithmetic Mean and Standard Deviation of a Binomial Distribution are 4 and $\sqrt{\frac{8}{3}}$. Find out the values of p and q.
- iii) Write down the probability density function of normal distribution. 5+3+2
3. What are the different methods of sampling generally used in statistical analysis? Distinguish between SRSWR and SRSWOR. What do you mean by sampling distribution of sample mean? 6+2+2
4. Write short notes on any two: 5×2=10
 - i) Point and interval estimation
 - ii) Conditional probability
 - iii) Criteria of a good estimator

MODULE-II

(Marks : 20)

Answer any two of the following: $10 \times 2 = 20$

5. i) Distinguish between Type I and Type II errors.
 ii) What do you mean by power of a statistical test?
 iii) A manufacturer claims that at least 95% of the articles produced by him conform to specification. A sample of 500 articles selected at random shows that only 175 conform to specification. Justify his claim at 1% level of significance. $3+2+5$
6. i) What are the important properties of linear correlation coefficient?
 ii) Prove that correlation coefficient is independent of both change of origin and change of scale of observations.
 iii) Given
 Compute the values of $r_{12,3}$ and $r_{1,23}$.
 (The symbols bear their usual meanings).
 $2+4+4$

7. i) What are the differences components of a time series data?
 ii) Using the method of least squares fit a straight line trend equation to the following time series data. Also estimate the production for the year 2015:

Year	2010	2011	2012	2013	2014
Production (Kg.)	65	40	75	80	75

$5+5$

8. Write short notes on any two: $5 \times 2 = 10$
- i) Assumptions made in analysis of variance
 ii) Rank correlation coefficient
 iii) Critical region and level of significance

$r_{12} \dots r_{13}$

P.G. 1st Semester - 2016

COMMERCE

(CBCS)

(Business Statistics)

Paper : MCOMCCT-103

Full Marks : 40

Time : 2 Hours

The figures in the right-hand margin indicate marks.

Candidates are required to give their answers in their own words as far as practicable.

MODULE-I

(Marks : 20)

Answer any two of the following: $10 \times 2 = 20$

1. i) State and prove the Bayes' Theorem of probability.
- ii) Suppose in your mobile handset, you have saved contact details of 200 persons. On a particular day you have received 5 calls from your saved numbers. What is the probability that all those 5 calls were received from different numbers?
- iii) When are several events said to be statistically independent? $5+3+2$

2. i) While computing correlation coefficient between rainfall and yield of a particular crop using 25 pairs of observations, the following results were obtained:
 $\bar{x} = 10, \bar{y} = 10, \sigma_x = 4, \sigma_y = 3, r = 0.8$
But, later on it is found that one pair of observations which was wrongly recorded as (8,6) to be considered as (10,5) and another pair which was recorded as (6,14) is to be excluded. Find out the correct value of correlation coefficient.

0^2 0008

- ii) What are the important properties of liner regression?
 - iii) Why is linear correlation coefficient called the geometric mean of liner regression coefficients? $5+3+2$
3. i) What are the differences between seasonal and cyclical fluctuations in a time series data?
 - ii) Name the different methods of estimating trend value from a time series.
 - iii) Fit a straight line trend equation to the following time series data and using that fitted

line estimate the profit for the year 2017:

Year	2008	2009	2010	2011	2012	2013	2014	2015
Profit (Rs. in lakh)	10	8	12	10	15	12	14	17

3+2+5

MODULE-II

(Marks : 20)

Answer any two of the following: 10×2=20

4. Compute Fisher's Ideal Price Index Number from the following data for the year 2010 with 2000 as the base year:

i)

Commodity	Unit	Price per unit (Rs.)		Weight
		2000	2010	
Rice	Kg.	55	70	20
Egg	Dozen	70	50	25
Wheat	Kg.	40	50	40
Edible oil	Litre	80	90	15

ii) Using the above data verify that Fisher's Index Number formula satisfies Time Reversal Test.

iii) What do you mean by Consumer Price Index (CPI)? 5+3+2

5. a) Distinguish between interpolation and extrapolation. When does the need to interpolate or extrapolate arise?

b) Interpolate the missing item in the following series:

Year	:	1995	1996	1997	1998	1999	2000
Population ('000)	:	2384	2552	2574	2791	?	3613

5+5=10

6. a) Can vaccination be regarded as a preventive measure of small-pox from the data given below:

i) Of 2000 persons in locality exposed to small-pox, 450 in all were attacked.

ii) Of 2000 persons 365 had been vaccinated and of those only 50 were attacked.

b) Find whether A and B are independent, positively associated or negatively associated in the following cases:

i)

ii) AB 256, B 768, A 48, 144

6+4=10