

(i) Printed Pages : 2

Roll No. ....

(ii) Questions : 10

Sub. Code : 

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Exam. Code : 

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Master of Commerce 3<sup>rd</sup> Semester  
(2122)

**BUSINESS PERFORMANCE MEASUREMENT**

Paper : M.C.-301

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt FIVE questions in all, selecting at least ONE from each unit. Every question carries 16 marks.

**UNIT—I**

1. What is corporate performance measurement? Highlight its need and importance in management of business in current times.
2. Elaborate on the techniques to measure and enhance profitability and quality of products and services using relevant examples.
3. Explain following in detail :
  - (a) Activity based management
  - (b) Flexible budgeting.

**UNIT—II**

4. Explain important considerations pertaining to setting performance goals and incentives.

5. Answer following in detail :
- (a) Strategic profitability analysis
  - (b) Diagnostic tools and control.

**UNIT—III**

6. What is rationality behind balanced scorecard ? How business performance is measured using balanced scorecard ? Discuss.
7. Discuss important dimensions of throughout accounting. How is it different from activity based accounting ?

**UNIT—IV**

8. Highlight the need of information flow control. How it can be consolidated in multi-locational settings ? Explain.
9. What do you mean by responsibility accounting ? Explain its methodology in detail.
10. Explain following in detail :—
- (a) Pricing corporate services
  - (b) Administration of transfer pricing.

(i) Printed Pages: 2

Roll No. ....

(ii) Questions : 10

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Master of Commerce 3<sup>rd</sup> Semester

(2122)

TAX PLANNING AND MANAGEMENT (With GST)

Paper—M.C. 302

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt *five* questions in all, selecting at least *One* question from each unit. Each question carries equal marks.

UNIT—I

1. "Tax Planning is a legal and moral way of tax saving". Discuss this statement and state the importance of tax planning. How is it different from tax evasion ?
2. Discuss the treatment of revenue and capital expenditure in Scientific Research under the Income Tax.
3. Examine the structure of direct and indirect taxes in India. Do you think that the new taxation system is suitable for India ?

## UNIT—II

4. Give the brief classification of companies as per Income Tax Act.
5. Explain the term Residential Status of a Company. How would you determine the residential status of a company ?

## UNIT—III

6. Explain the provisions of Tax Planning in :
  - (a) Make or buy decision
  - (b) Repair or replace decision.
7. What kind of comprehensive Tax Planning you will make if you are planning to start a partnership firm ?
8. What are the major tax issues in deciding the location of business unit and how will you deal with these issues keeping in mind tax planning ?

## UNIT—IV

9. Explain the salient features of GST, also write a note on advantages and disadvantages of GST.
10. Write a detailed note on Composition Level Scheme for small scale traders or manufacturers.

(i) Printed Pages: 2

Roll No. ....

(ii) Questions : 10

Sub. Code :

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Exam. Code :

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Master of Commerce 3<sup>rd</sup> Semester

(2122)

(GROUP-A : MARKETING)

INTEGRATED MARKETING COMMUNICATION &  
BRAND EQUITY

Paper : M.C.-303

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :—(1) Attempt five questions in all, selecting at least one question from each Unit.

(2) Each question carries equal marks.

UNIT-I

1. What do you mean by Integrated Marketing Communication ? Discuss the role and process of marketing communication in detail. 16
2. What is a brand ? What is a brand image ? How a strong brand image is built ? Discuss the factors which affect brand image development. 16

UNIT-II

3. What do you mean by 'Strategic Brand Management' ? Discuss "Kevin Lane Keller" model in detail. 16
4. What is brand equity ? Discuss how to build a strong brand through building customer based brand equity. 16

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1

[Turn over

5. What do you mean by branding ? What are various branding strategies ? Discuss the challenges to branding. 16

### UNIT-III

6. What is campaign planning ? Discuss the features of a good marketing campaign. 16
7. What are the steps involved in developing creative message strategy ? 16

### UNIT-IV

8. "Sales promotion techniques also witness a change in modern marketing especially due to wide use of internet." Discuss. 16
9. Discuss the concept of e-mail marketing and website marketing. 16
10. Write a detailed note on co-marketing communication. 16

(i) Printed Pages : 2

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(ii) Questions : 10

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Master of Commerce 3<sup>rd</sup> Semester

(2122)

MARKETING RESEARCH

(Group A : Marketing)

Paper : M.C.-304

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt FIVE questions in all, selecting at least ONE question from each Unit. All questions carry equal marks.

UNIT—I

1. Explain the stages in the marketing research process. What are the characteristics of an ideal marketing research output ?
2. What are the essential qualities of a good research proposal ? What are the steps in research proposal writing ?

UNIT—II

3. What are the components of a general research design ? Differentiate between explorative, descriptive and conclusive Research Designs giving appropriate examples. List different methods for collected primary data through online method.

4. Briefly discuss guidelines for construction of questionnaire. Explain the different types of questioning methods in terms of structure and design. Also highlight each one's strength and weakness.
5. What do you mean by 'Sample Design' ? Why probability sampling is generally preferred in comparison to non-probability sampling ? Explain the procedure of selecting a simple random sample.

### UNIT—III

6. Indicate the general format of research report and mention its specific category of each major Section of report. Discuss guidelines for preparing a good research report.
7. Explain the phrase 'Analysis of Data' or 'Treatment of Data'. Indicate the need and importance of data analysis. Differentiate between descriptive statistical analysis and inferential statistical analysis.
8. (A) What is the meaning of measurement in research ? What difference does it make whether we measure in terms of a nominal, ordinal, interval or ratio scale ? Explain giving examples.  
(B) What are the statistical techniques which are commonly used in business research ? 8,8

### UNIT—IV

9. Explain the application of marketing research in Advertising Research and product research.
10. Explain the opportunities and problems of conducting marketing research in India. What is the role played by ethics in marketing research ?

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(ii) Questions : 10

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Master of Commerce 3<sup>rd</sup> Semester

(2122)

**HUMAN RESOURCE DEVELOPMENT**

**(Group B : Human Resource Management)**

**Paper : M.C.-305**

**Time Allowed : Three Hours] [Maximum Marks : 80**

**Note :—** Attempt **FIVE** questions in all, selecting at least **ONE** question from each Unit. All questions carry equal marks.

**UNIT—I**

1. Delineate the characteristics of HRD. What are the goals HRD initiatives intends to achieve ?
2. Write short notes on :
  - (a) Motivational aspects of HRD
  - (b) Attitude of top management towards HRD.
3. Trace and discuss the stages involved in evolution of HRD concepts in detail.

## UNIT—II

4. What is the role of trade unions in securing training and education for the workers as an HRD initiative to improve their lot ? Discuss.
5. Outline the components and the elements of HRD culture and climate.

## UNIT—III

6. What is the role of HRD in Government Systems ? Discuss.
7. Need for HRD function is critical in Police Department due to direct contact between Police and Public. Discuss.
8. Outline the various HRD mechanisms being applied in education sector.

## UNIT—IV

9. How would you assess future of HRD in present scenario of globalisation and liberalisation ?
10. Outline the global differences and similarities in HR practices across the various global organizations.

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Master of Commerce 3<sup>rd</sup> Semester

(2122)

**INDUSTRIAL RELATIONS**

**(Group B : Human Resource Management)**

**Paper : M.C.-306**

**Time Allowed : Three Hours] [Maximum Marks : 80**

**Note :—** Attempt **FIVE** questions in all, selecting at least **ONE** question from each Unit. All questions carry equal marks.

**UNIT—I**

- I. What do you mean by Industrial Relations ? Explain the Unilaterist and Marxist perspectives of Industrial Relations. 16
- II. Analyse the role of National Level Federations in Trade Union Movement of India. 16
- III. Explain various cross-cultural aspects of Union Management Relations. 16

## UNIT—II

- IV. What are the provisions of Trade Union Act, 1926 regarding recognition of Trade Unions ? Explain main de-unionization strategies. 16
- V. Explain the role of International Labour Organisation (ILO). How has it affected Industrial Relations in India ? 16

## UNIT—III

- VI. 'Participation of Workers in Management has promoted Industrial Democracy.' Comment. 16
- VII. Explain the working of Adjudication System operating in India for settlement of industrial disputes. 16

## UNIT—IV

- VIII. Compare Industrial Relations mechanism of Yugoslavia and Japan. 16
- IX. Explain suspension and retrenchment as tools for promoting Industrial Discipline. 16
- X. Write short notes on the following :
- (a) Collective Bargaining
- (b) Negotiation skills in context of industrial conflict resolution. 8+8=16

Exam.Code:0503

Sub. Code: 3832

2122

Master of Commerce

Third Semester

Group – C: International Business

MC-307: India's Foreign Trade and Investment

Time allowed: 3 Hours

Max. Marks: 80

*NOTE: Attempt five questions in all, selecting atleast one question from each Unit. All questions carry equal marks.*

x-x-x

### UNIT I

1. Highlight the Pattern and Structure of India's foreign trade . Critically analyze trends and developments in India's foreign trade policy since economic reforms of 1991.
2. What are the advantages of Trade blocs? Explain the role of WTO in removing the barriers to international trade. Discuss the prospects for Indo-EU trade.
3. Discuss the export strategies that India needs to adopt to combat emerging challenges in the post Uruguay Round Phase when the quota regime is finally dismantled.

### UNIT II

4. Write short notes on EPZ Export Houses & EOU. Explain various benefits and facilities provide to units located in EPZ Export Houses & EOU
5. Explain important export promotion measures in terms of policy framework and operational aspect, institutional arrangements and infrastructure support which has been initiated by government of India and discuss as to how far they have been effective.

### UNIT III

6. Explain in detail Pre-Shipment credit facility offered by banks to Indian Exporters . Enumerate the objectives and services offered by ECG
7. A) Explain in detail Bill of Exchange  
B) List and explain the various INCO terms. (4,12)

### UNIT IV

8. Describe the policy measures adopted for improving the balance of payments situation in India in the Post Covid period.
9. Critically analyze the pattern and structure of India's investments abroad. What are the rules of foreign investment in India?
10. A) Explain the provisions of FEMA  
B) Highlight the features of foreign investment policy.

x-x-x

2122

Master of Commerce

Third Semester

Group – C: International Business

MC-308: Management of International Business Operations

Time allowed: 3 Hours

Max. Marks: 80

*NOTE: Attempt five questions in all, selecting atleast one question from each Unit. All questions carry equal marks.*

x-x-x

**UNIT – I**

- I. "Creating own business establishment in foreign land at first instance without testing the foreign markets is not the right approach of foreign market entry" elaborate this statement with complete justification. Also describe the appropriate system of establishing business in foreign lands.
- II. Write a detailed note on international business management approaches.

**UNIT - II**

- III. What are the differences between-the control processes of MNCs and those of domestic firms?
- IV. Discuss the barriers of cross-cultural communication in multinational business enterprises.
- V. Discuss in detail the similarities and differences between Global Supply Chain Management and Domestic Supply Chain Management.

**UNIT - III**

- VI. "Design of International market mix is complex as it involves many critical aspects not involved in the design of domestic marketing mix" explain this statement with examples.
- VII. Discuss the International taxation system and major issues associated with taxation of income of multinational business enterprises.

P.T.O.

(2)

VIII. "Management of working capital in multinational businesses involves many complex issues which are not found in domestic businesses" elaborate this statement with examples.

**UNIT - IV**

IX. Discuss the reward and compensation system of multinational business enterprises.

X. Discuss in detail the different areas of global training and development.

x-x-x

**UNIT - II**

**UNIT - III**

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**Master of Commerce 3<sup>rd</sup> Semester**  
**(2122)**  
**STRATEGIC COST MANAGEMENT**  
**(Group D : Accounting & Finance)**  
**Paper : M.C.-309**

**Time Allowed : Three Hours] [Maximum Marks : 80**

**Note :—** Attempt five questions in all, selecting at least one question from each unit. All questions carry equal marks.

**UNIT—I**

1. Outline the conceptual framework of SCM. Elaborate its role in strategic positioning.
2. Discuss pre-requisites and various stages in the process of Benchmarking. Define difficulties in its implementation.

**UNIT—II**

3. 'Activity-based costing is a management decision-making tool'. How it is different from Volume based costing system ? What are its benefits and limitations ?
4. Outline the Strategic Cost Management Framework with hypothetical example.
5. Describe the application of linkage analysis in cost reduction and value addition.

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[Turn over

### UNIT—III

6. Discuss the nature, administration and effectiveness of Budgeting.
7. Elaborate the concept of Transfer Pricing. Illustrate its applications.
8. Explain :
  - (a) Difference between Performance Budgeting and ZBB.
  - (b) Kaizen approach
  - (c) Activity based budgeting.

### UNIT—IV

9. Discuss the process you would employ to develop a suitable balanced scorecard for a manufacturing organisation.
10. Write a detailed note on productivity measurement and control.

(i) Printed Pages : 2 Roll No. ....

(ii) Questions : 10

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Master of Commerce 3<sup>rd</sup> Semester

(2122)

INTERNATIONAL ACCOUNTING

(Group D : Accounting And Finance)

Paper : M.C.-310

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt FIVE questions in all, selecting at least ONE question from each Unit. All questions carry equal marks.

UNIT—I

- I. What do you mean by International Accounting ? Examine the challenges and issues in International Accounting. 16
- II. What are the different methods for foreign currency translations ? 16

UNIT—II

- III. What are the different methods of evaluation of performance of foreign operations ? Which of these methods do you think is the best ? 16

IV. What do you mean by Strategic Planning ? What are the accounting issues in strategic planning ? How would you deal with these issues ? 16

V. What do you mean by regulatory disclosure requirements ? Examine impact of regulatory disclosure requirements on multinational companies. 16

#### UNIT—III

VI. What are the functions of International Accounting Standard Board ? Examine the importance of International Accounting Standards. 16

VII. What are the issues in analysis of financial statements of multinational companies ? How would you deal with these issues ? 16

VIII. What are the obstacles in harmonization of accounting practices ? How would you remove these obstacles ? 16

#### UNIT—IV

IX. What are the objectives of Transfer Pricing ? What are the different transfer pricing strategies adopted by multinational companies ? 16

X. What are the emerging issues in International Accounting ? How would you tackle these issues ? 16

Exam.Code:0503

Sub. Code: 3836

2122

Master of Commerce

Third Semester

Group – E: Applied Economics

MC-311: Industrial Economics

Time allowed: 3 Hours

Max. Marks: 80

**NOTE:** Attempt five questions in all, selecting atleast one question from each Unit. All questions carry equal marks.

x-x-x

**UNIT - I**

- I. Define the concepts of Firm, Industry and Market. What is the scope of Industrial Economics?
- II. Write a note on Industrial and Market Structure citing relevant examples. What is meant by Industrial interdependence?
- III. Define Market Structure. What are the determinants of Market Structure?

**UNIT - II**

- IV. Write notes on any two of the following:-
  - a) Vertical and Horizontal integration.
  - b) Merger, Acquisition and Takeover.
  - c) Economies of Scale and Scope
- V. Describe the following briefly:-
  - a) Economies of Location and Spatial structure.
  - b) Economies of Ownership Structure.

**UNIT - III**

- VI. Write notes on the following:-
  - a) Structure of market & R and D
  - b) R & D and Innovation.
- VII. Explain the Economics of Research & Development (R&D)? What is the relationship between R&D and valuation?

P.T.O.

(2)

**UNIT - IV**

- VIII. Define Capacity Utilization. What are the various methods of measuring Capacity Utilization?
- IX. Write brief notes on the following:-
- Perfect and Workable Competition.
  - State intervention in Private Sector.
- X. Discuss in detail the Competition Policy. What is the role played by Public policy on development of Corporate Sector?

x-x-x

**UNIT - III**

- VI. Write notes on the following:-
- Structure of market & R and D
  - R & D and Innovation
- VII. Explain the Economics of Research & Development (R&D)? What is the relationship between R&D and valuation?

P.T.O.

2122  
Master of Commerce  
Third Semester  
Group – E: Applied Economics  
MC-312: Applied Econometrics

Time allowed: 3 Hours

Max. Marks: 80

*NOTE: Attempt five questions in all, selecting atleast one question from each Unit. All questions carry equal marks.*

x-x-x

UNIT I

1. Define the following with example:  
(i) Stochastic Error (ii) M L Estimator (iii) Probability Distribution (iv) Random Variable
2. Differentiate partial and multiple correlation? Given the following zero-order coefficients of correlation, calculate the multiple coefficient of correlation taking first variable as dependent and the other two variables as independent:  
 $r_{12} = 0.56$      $r_{13} = 0.38$      $r_{23} = 0.69$
3. (a) What do you mean by OLS estimator? Under which conditions OLS is known as BLUE?  
(b) What do you mean by tests of significance? Explain the properties of 't' test and 'F' test?

UNIT II

4. Discuss the procedure to measure the growth rate in log-lin model and lin-log model separately?
5. (a) Broadly explain the need of dummy variables? Discuss its interaction effects.  
(b) Describe the interpretation of Dummy Variables in semi-logarithmic regressions?

UNIT III

6. (a) What do you mean by Multicollinearity? Explain its types and nature.  
(b) Discuss the theoretical and practical consequences of Multicollinearity?
7. (a) Illustrate the weighted least square method, when  $\sigma_1^2$  is known?  
(b) Discuss the Park's test to detect Heteroscedasticity?
8. Study the nature and causes of autocorrelation? How we apply Durbin-Watson d statistic to detect autocorrelation.

P.T.O.

(2)

UNIT IV

9. (a) Discuss the following:

(i) Demand (ii) Cost (iii) Production and (iv) Sale

(b) Write down the estimation process of autoregressive models?

10. Give definition of least square estimator? Discuss the role of two-stage and three-stage least square estimators in simultaneous equation system?

UNIT II

UNIT III

(i) Printed Pages : 2 Roll No. ....

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Master of Commerce 3<sup>rd</sup> Semester

(2122)

**BANK MANAGEMENT**

(Group-F : Banking & Insurance)

Paper-M.C.-313

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt FIVE questions in all, selecting at least ONE question from each Unit. Each question carries equal marks.

**UNIT—I**

1. Distinguish between Private and Foreign Banks. Describe the main functions performed by India's Central Bank. 8+8
2. Do you think Credit Analysis is essential before providing loan to the customers ? Explain the various Credit Appraisal Techniques used by commercial banks to analyse the credit worthiness of a borrower. 6+12
3. Write short notes on :
  - (a) Structural and Infrastructural Analysis
  - (b) Principles of Lending. 8+8

## UNIT—II

4. What do you mean by NPA's ? Explain different types of NPA's and its provisioning norms. Discuss the measures taken by RBI to tackle the problem of NPAs in banks. 16
5. Write short notes on :
- (a) Loan Recovery Tribunals
- (b) Provisions of Revenue Recovery Act. 8+8

## UNIT—III

6. What are various types of Government Securities in India ? Explain the key-features of G-Sec bonds and T-bills. What are the risks involved in holding G-Secs ? What are the techniques for mitigating such risks ? 6+2+4+4
7. What is profitability management ? Why it is important for banks ? Describe the major issues and challenges in profitability management. 4+6+6
8. Write short notes on :
- (a) RBI guidelines on Credit allocation by India Banks
- (b) Priorities in allocation on Bank Funds. 8+8

## UNIT—IV

9. Explain the security threats in E-banking transactions and discuss the steps taken by RBI to overcome them. 8+8
10. Write short notes on :
- (a) Difference between Traditional Banking and E-Banking
- (b) Elements and Features of CCS in Banking. 8+8

(i) Printed Pages: 3

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Master of Commerce 3<sup>rd</sup> Semester

(2122)

(Group F : Banking & Insurance)

INSURANCE MANAGEMENT

Paper : M.C.-314

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :—Candidates are required to attempt FIVE questions in all choosing at least ONE question from each Unit. All questions carry equal marks.

UNIT—I

1. (a) What are the principles of Insurance ?  
(b) Explain the principle of Utmost Good Faith.  
(c) Explain the principle of Insurable Interest.  
(d) Explain the importance of proposal form in Insurance.
2. (a) Discuss the features that should be considered by an underwriter while granting a Fire Insurance Cover.  
(b) Discuss the difference between a Floater Policy and Declaration Policy.

3. (a) Explain the difference between an Open Cover and an Open Policy in Marine Insurance.
- (b) What steps/precautions should be taken by an insured at the time of taking delivery of consignment insured under a marine policy ?

#### UNIT—II

4. Discuss in detail the salient features of MBD (Machinery Breakdown) policy in engineering insurance. Can a MBD policy be issued to selected machines ?
5. (a) What is the difference between Insured Declared Value (IDV) and Insured Estimated Value (IEV) in motor Insurance ?
- (b) When a motor claim can be declared a total loss claim ?
6. (a) What is cashless settlement in Motor Insurance claims ?
- (b) What is the difference between Excess and Franchise ?
- (c) What is the rate of depreciation applicable in case of a private car claim under a motor insurance policy ?
- (d) What do you mean by the term Towing Charges ?

#### UNIT—III

7. Explain in detail the concept of Aviation Insurance. What is the future of Aviation Insurance in India ?
8. (a) Explain the difference between an individual and a group health Insurance policy.
- (b) What are pre-existing diseases and how those can be got covered in an individual health insurance policy and a group health insurance policy ?

UNIT—IV

9. (a) What are the duties and authorities of an Insurance Ombudsman ?
- (b) What are the remedies available with an insured in case his insurance claim is repudiated by the Insurance Company ?
10. (a) What is the difference between Re-Insurance and Co-insurance ?
- (b) Can an insured sue the reinsurer upon repudiation of his claim ? Explain with reasons.

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(ii) Questions : 10

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Master of Commerce 3<sup>rd</sup> Semester

(2122)

**FINANCIAL MARKETS AND INSTRUMENTS**

(For USOL Student Only)

Paper : M.C.-315/A, VII

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt FIVE questions in all, selecting at least ONE question from each Unit.

**UNIT—I**

- I. What do you understand by Financial System ? Discuss Financial Market as a component of Indian Financial System. 16
- II. What do you mean by Monetary Policy ? What are the various instruments of Monetary Policy ? 16

**UNIT—II**

- ✓ III. Discuss the nature and role of Capital Market in India. 16
- ✓ IV. Discuss briefly the various types of instruments that are dealt in money market. 16

V. Write short notes on :

(a) Over the Counter Placement

(b) Offer for sale.

2×8

### UNIT—III

VI. What is the procedure followed at present for making purchases and sales at stock exchanges ?

16

VII. Write short notes on :

(a) OTCEI

(b) NSE.

2×8

### UNIT—IV

VIII. Define the term 'Factoring'. What are the different types of factoring arrangements ? Explain in detail.

16

IX. What do you mean by the term Bonds ? Explain its features and types.

16

X. Write short notes on :

(i) Mergers and Acquisitions

(ii) Futures and Swaps.

2×8