

2021  
Master of Commerce  
Third Semester  
MC-301: Business Performance Measurement

Time allowed: 3 Hours

Max. Marks: 80

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

*x-x-x*

**UNIT – I**

- I. What are the financial and non-financial methods of performance measurement? Explain these methods with the examples. (16)
- II. "ABC systems only apply to manufacturing companies". Do you agree? Explain in detail. (16)
- III. How does Kaizen Costing differ from standard costing? What are the benefits of Kaizen Costing? (16)

**UNIT – II**

- IV. What do you understand by setting of performance goals? Discuss the goal setting process in detail. (16)
- V. What is Economic Value Added? Explain the various components of EVA in detail. (16)

**UNIT – III**

- VI. Define Balanced Scorecard? How can corporate performance be measured through Balanced Scorecard? (16)
- VII. "Throughput Accounting shifts the emphasis in decision making from managing costs and budgets to maximizing throughput and profitability". Discuss. (16)

**UNIT – IV**

- VIII. Responsibility Accounting is an important device for control. Explain. (16)
- IX. What is Transfer Price? Why market-based transfer prices are considered optimal under all circumstances? (16)
- X. What do you mean by MIS? How is it applicable in the business organizations as an innovative tool? (16)

*x-x-x*

2021  
M.Com.-3<sup>rd</sup> Semester  
MC-302: Tax Planning and Management (With GST)

Time allowed: 3 Hours

Max. Marks: 80

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

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**UNIT - I**

- I. Discuss the provisions of Income Tax Act, 1961 regarding:  
(a) Amortization of preliminary expenses  
(b) Expenses on scientific research (16)
- II. Distinguish between Tax Planning and Tax Avoidance. (16)

**UNIT - II**

- III. (a) Distinguish between widely held and closely hold companies.  
(b) How does the residential status of a company affect its liability? Explain. (16)
- IV. Explain the meaning of company under the Income Tax Act. (16)
- V. Discuss the provisions relating to carry forward and set off the past business losses and unabsorbed depreciation. (16)

**UNIT - III**

- VI. Discuss the tax planning involved in the following:-  
(a) Repair or replace decision  
(b) Make a buy decision (16)
- VII. Discuss any two exemptions available to an industrial unit. (16)
- VIII. Discuss tax planning for sole proprietorship firm. (16)

**UNIT - IV**

- IX. Discuss the levy and collection of CGST and SGST provisions under GST Act. (16)
- X. Discuss an overview of GST Covering pros and cons of it, also explain the provisions of composite levy scheme of GST. (16)

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Exam. Code: 0503

Sub. Code: 3830

2021  
M.Com.-3<sup>rd</sup> Semester  
(Group-B: Human Resource Management)  
MC-305: Human Resource Development

Time allowed: 3 Hours

Max. Marks: 80

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

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**UNIT - I**

- I. What is HRD? Bring out the importance of inclusive growth and affirmative action in the modern workplace. (16)
- II. Explain: -  
(a) Attitude of top management towards HRD  
(b) Strategic intervention in HRD sector (16)
- III. Explain: -  
(a) HRD mechanism  
(b) HRD instruments (16)

**UNIT - II**

- IV. What is the role of trade unions? Discuss the reasons due to which employees join unions. (16)
- V. How can organization develop human resource plans, where there are many rapidly changing environmental factors over which manager has little or no control? (16)
- VI. Explain: -  
(a) Factors to HRD climate  
(b) HRD activities (16)

**UNIT - III**

- VII. What would you suggest to improve HRD functions in educational institutions? (16)
- VIII. Explain the changing role of HR in Private-Sectors as compared to public sectors units. (16)

**P.T.O.**

(2)

UNIT – IV

IX. Explain: -

(a) Future of HRD

(b) International comparison of HRD (16)

X. Write a detailed note on emerging issues in HRD, with special reference to need to create awareness and commitment about HRD among employees for effective functioning of the organization. (16)

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Exam.Code:0503  
Sub. Code: 3831

2021  
Master of Commerce  
Third Semester  
Group – B: Human Resource Management  
MC-306: Industrial Relations

Time allowed: 3 Hours

Max. Marks: 80

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

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**UNIT – I**

- I. "Trade Unions help in protecting the interests of the workers" Do you agree? Justify. (16)
- II. Discuss in detail the different perspectives of Industrial Relations in detail. (16)

**UNIT – II**

- III. Discuss various factors that affect the union-management relations? How these relations can be peacefully maintained? (16)
- IV. Write a detailed note on ILO? Discuss the objectives for which ILO was formed? (16)
- V. Discuss various changes that are affecting IR in relation to Indian Perspective? (16)

**UNIT – III**

- VI. Discuss various issues that are being faced by participating workers in decision making? Also discuss various strategies for making participation effective? (16)
- VII. Define the term Industrial Democracy? Write detailed note on statutory methods of industrial dispute resolution? (16)

**UNIT – IV**

- VIII. Compare the Cultural and Political structure of UK and Japan? (16)
- IX. What are the various techniques through which industrial conflicts can be resolved? (16)
- X. Discuss in detail the features and process of Collective Bargaining? (16)

x-x-x

2021  
Master of Commerce  
Third Semester  
Group – D: Accounting and Finance  
MC-309: Strategic Cost Management

Time allowed: 3 Hours

Max. Marks: 80

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

*x-x-x*

**UNIT – I**

- I. "Strategic cost management has become an essential area these days. While formulating the strategy for the accomplishment of overall organizational objectives, different cost drivers should be clearly identified." In light of this statement, explain the role of strategic cost management in achieving long term growth and survival of organizations. (16)
- II. Discuss the environmental influences in cost management practices. (16)
- III. Write notes on the following:-  
a) Just in time  
b) Bench marking (2x8)

**UNIT – II**

- IV. "Activity based costing is ordinarily used as a supplement to, rather than as a replacement for, the company's costing system.' In light of this statement discuss the nature, advantages and disadvantages of activity based costing. (16)
- V. How does activity based management differ from activity based costing? Discuss the operational and strategic application of ABC. (16)
- VI. What is linkage analysis? Discuss the application of linkage analysis in cost reduction and value addition. (16)

**UNIT – III**

- VII. What do you mean by responsibility accounting? Explain the different types of responsibility centres. (16)
- VIII. Write notes on the following:-  
a) Performance budgeting  
b) Zero Based Budgeting (ZBB) (2x8)

P.T.O.

(2)

**UNIT – IV**

- IX. "Balance Score Card is a strategic tool for measuring and evaluating the performance of an organisation". Justify this statement. Also explain the steps for developing a balance score card. (16)
- X. Explain in detail productivity measurement and control. (16)

x-x-x

2021  
Master of Commerce  
Third Semester  
Group – D: Accounting and Finance  
MC-310: International Accounting

Time allowed: 3 Hours

Max. Marks: 80

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

*x-x-x*

**UNIT – I**

- I. What are the international dimensions of accounting and control? What are their implications for the multinational corporations? (16)
- II. What do you mean by internationalization of capital markets? What are the accounting implications of internationalization of capital markets? (16)
- III. What do you mean by foreign currency translation? What are the different methods for foreign currency translation? (16)

**UNIT – II**

- IV. What do you mean by social responsibility disclosures? What are the specific accounting issues in social responsibility disclosures? (16)
- V. What are the objectives of performance evaluation of foreign operations? Explain the operational issues in performance evaluation of foreign operations. (16)

**UNIT – III**

- VI. What do you mean by international financial reporting standards? What are the specific issues in implementation of international financial reporting standards? (16)
- VII. What do you mean by harmonization of accounting practices? Explain the main challenges in harmonization of accounting practices. (16)
- VIII. What are the regional efforts in standard setting? Are you satisfied with these efforts? What are your suggestions for improvement in standard setting? (16)

**UNIT – IV**

- IX. What are the objectives of transfer pricing? Examine the different strategies which can be used for transfer pricing. (16)
- X. What are the emerging issues and challenges in international accounting? How would you deal with these issues and challenges? (16)

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