

2012

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. All questions carry equal marks.

x-x-x

#### UNIT-I

1. Explain the various types of Benchmarking along with the purposes for which it is needed in a business organization.
2. Discuss full cost plus and marginal cost-plus methods of pricing. Which pricing method can be useful to a firm under what circumstance?
3. How does Kaizen Costing differ from Target costing? What are the benefits of Target Costing?

#### UNIT-II

4. Explain the goal setting theory in detail along with Locke and Lathams five principles of goal setting.
5. Explain the following (1). What is Economic Value Added (2). Market Value added.

#### UNIT-III

6. Define Balanced Scorecard? Discuss briefly its four performance dimensions /perspectives. Also illustrate with the help of suitable example.
7. How do Activity Based Costing and Throughput Accounting complement each other and how they differ from the each other?

#### UNIT-IV

8. The aim of Responsibility Accounting is not to place blame, rather it is to evaluate performance and provides feedback so that future operations can be improved. Discuss?
9. Explain the following (1). Multinational Transfer Pricing. (2). Negotiated Transfer Pricing.
10. Explain the application of Management Information System.

x-x-x

2022  
Master of Commerce  
Third 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.

x-x-x

**UNIT – I**

- I. 'Tax management is a road that leads to tax planning'. Do you agree? If yes, then explain with examples. (16)
- II. Discuss the provisions of Income Tax Act, 1961 regarding:-
  - a) Depreciation allowance
  - b) Amortization of preliminary expenses (2x8)

**UNIT – II**

- III. Explain the provisions related to carry forward and set off of losses. (16)
- IV. Discuss any two deductions available to company assesses. (16)
- V. Discuss various types of companies under Income Tax Act. (16)

**UNIT – III**

- VI. What are the tax implications in planning of business unit as partnership. (16)
- VII. Discuss tax planning involved in:-
  - a) Repair or replace decision
  - b) Make or buy decision (2x8)
- VIII. Suggest tax planning measures for a new business unit to be set up. (16)

**UNIT – IV**

- IX. Has GST proved to be really a cure for prior indirect taxes flaws? Discuss the pros and cons of GST. (16)
- X. What are the conditions for opting the composition Levy Scheme U/s 10 of CGST Act? (16)

x-x-x

2022

Master of Commerce

Third 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.*

x-x-x

**UNIT – I**

- I. Discuss in detail the HRD mechanism, process and its outcomes and its impact on organizational effectiveness. (16)
- II. Discuss the various approaches to HRM. Which one do you think suits the current trends in HRM? (16)
- III. Write short notes on:-
  - a) Attitude of top management towards HRD
  - b) Role of line managers in HRD (2x8)

**UNIT – II**

- IV. Effective climate leads to effective working. Explain the role of HRD in today's organization. (16)
- V. What is the role of trade unions? Discuss the reasons due to which employees join unions. (16)
- VI. Discuss how HRD for workers is different than HRD for manager? (16)

**UNIT – III**

- VII. Outline the various HRD mechanisms being applied in education sector. (16)
- VIII. What is the role of HRD development in government systems? Discuss. (16)

**UNIT – IV**

- IX. Examine the emerging challenges for HRD in the globalized era. (16)
- X. What is the future of HRD in the ever changing business environment? Discuss. (16)

x-x-x

2022

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. All questions carry equal marks.*

x-x-x

### **Unit I**

- 1) Elucidate the concept of Industrial Relations. Discuss in detail the Unilateralist, Pluralist and Marxist perspective of Industrial Relations.
- 2) "In spite of its legal and social importance, trade unionism in India is suffering from a number of inherent defects". Comment on the statement.
- 3) Discuss in detail the cross-cultural aspects of union management relations.

### **Unit II**

- 4) Explain the term 'Union Management Relations'. Discuss in detail the factors affecting union management relations.
- 5) "Union Management Relations is a dynamic social process". Comment and discuss union management perspective.

### **Unit III**

- 6) "Organisation and technology are so complex that specialized work roles are required making it difficult for workers to participate successfully". Comment with regard to issues in participation.
- 7) Discuss in detail the statutory and non-statutory methods of industrial dispute resolution.
- 8) Explain the concept of Industrial democracy. Also discuss the scope of industrial democracy.

### **Unit IV**

- 9) Explain the term 'Labour Welfare'. Discuss the need and requirements of a Labour Welfare.
- 10) "Industrial conflict is a hindrance for industrial progress and prosperity". Comment and discuss the industrial conflict resolution.

x-x-x

2022  
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. Elaborate the conceptual framework of strategic cost management. (16)
- II. Briefly explain:-
- (a) Kaizen costing
- (b) JIT (2x8)

**UNIT - II**

- III. a) Distinguish between activity based costing and activity based management.  
b) What is the nature of value chain analysis? (2x8)
- IV. ABC systems only apply to manufacturing companies'. Do you agree? Explain. (16)
- V. Outline the financial measures of activity efficiency. (16)

**UNIT - III**

- VI. Elucidate the nature, administration and effectiveness of budgeting. (16)
- VII. Differentiate between zero based budgeting and traditional budgeting. Describe the stages of implementation of ZBB. (16)
- VIII. "The concept of performance budgeting relates to greater management efficiency". Explain. (16)

**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. Write a detailed note on productivity measurement and control. (16)

x-x-x

2022

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 is international accounting? Discuss its scope and importance? (16)
- II. What are the multinational enterprises? What are the accounting problems of multinational enterprises? (16)
- III. What do you mean by internationalization of capital markets? What are the advantages and disadvantages of internationalization of capital markets? (16)

**UNIT – II**

- IV. What is social accounting? What is the scope and approaches of social accounting? (16)
- V. What is strategic planning? What is the process and benefits of strategic planning? (16)
- VI. Define exposure? Discuss different types of exposures. (16)

**UNIT – III**

- VII. What are the issues in analysis of financial statements of multinational companies? How would you deal with these issues? (16)
- VIII. Explain the international standard setting process in detail. (16)

**UNIT – IV**

- IX. Write a note on problems faced by accountants in relation to determination of transfer price. (16)
- X. What are the emerging issues in global accounting? Discuss in detail. (16)

x-x-x