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

(2123)

**BUSINESS PERFORMANCE MEASUREMENT**

Paper : MC-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. Give historical overview on corporate performance measurement. Why it is needed in present times ? Discuss.
2. Write a detailed note on EVA methodology of measuring business performance.
3. Explain the following in detail :
  - (a) Techniques for enhancing profitability of services.
  - (b) Target and Kaizen Costing.

**UNIT—II**

4. How performance goals and incentive should be determined ? Discuss in detail.
5. What is strategic profitability analysis ? How is it executed ? Explain with the help of examples.

### UNIT—III

6. Describe the process of measuring business performance using balanced scorecard with the help of relevant example/s.
7. Explain advantages and disadvantages of throughout accounting and activity based accounting. Which one is more effective and why ? State.

### UNIT—IV

8. What is the need of information flow control ? Outline the process of consolidating information flow control in multi-locational settings.
9. Explain the methodology of responsibility accounting in detail. Is it effective way of accounting, if yes why ? Explain.
10. What are the objectives of transfer pricing ? Explain its methods in detail.

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

(2123)

**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—1**

1. Discuss the treatment of Depreciation Allowance for tax planning purpose under the Income Tax Act.
2. Differentiate between Tax Planning, Tax Avoidance and Tax Evasion.
3. Examine the structure of direct and indirect taxes in India. Do you think that the new taxation system is suitable for India ?

**UNIT—2**

4. Define company as per Income Tax Act. Explain various types of companies under the Income Tax Act.
5. Which type of Residential Status a Company can have in India ? How it affects the tax liability.

### UNIT—3

6. Explain the provisions of Tax Planning in :
  - (A) Own or lease decision
  - (B) Repair or replace decision.
7. What kind of comprehensive Tax Planning you will suggest if your friend is planning to start a proprietorship business ?
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—4

9. Explain the limitations of older taxation system which necessitated the introduction of GST system of taxation in India.
10. Write a detailed note on ITC in GST.

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**Master of Commerce 3<sup>rd</sup> Semester**  
**(2123)**  
**INTEGRATED MARKETING COMMUNICATION &**  
**BRAND EQUITY**  
**Paper—M.C.-303 (Group A : Marketing)**

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

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

**UNIT-I**

1. "Advertising agencies pace up IMC." Enlighten the statement: Also describe the different types of advertising agencies. 16
2. Discuss in detail the concept of marketing communication. What is its significance and key functional areas in contemporary scenario ? 16
3. What is brand ? How it is created and maintained ? How does a brand help in creating and maintaining relationship with customers ? 16

## UNIT-II

4. What is brand equity ? In the light of strategic brand management process, discuss how companies earn a competitive edge with a brand. 16
5. Define the term 'brand positioning'. With help of suitable examples, explain how brand positioning plays a dominant role in competition. 16

## UNIT-III

6. What is campaign planning ? Also, discuss the features of a good marketing plan. 16
7. Discuss the ingredients of a creative message strategy for an organization. Also discuss process of developing IMC message strategy. 16

## UNIT-IV

8. "Modern marketing is incomplete without internet." Discuss the statement in light of email and website marketing. 16
9. What is sales promotion ? Why it is important ? Explain various sales promotion tools with respective advantages and limitations. 16
10. Define the term 'trade promotion.' Write a detailed note on various trade promotion strategies. 16

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

(2123)

MARKETING RESEARCH (Group A : Marketing)

Paper—M.C.—304

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Attempt any FIVE questions, at least ONE question from each unit. All questions carry equal marks.

UNIT—I

- I. What is the role of Marketing Research in an organisation's functioning ? Explain with examples.
- II. Write notes on :
  - (a) Marketing Information System vs. Marketing Research.
  - (b) Reliability and validity of Research.
- III. Explain the stages in the Marketing Research Process. What are the characteristics of an ideal marketing Research output ?

UNIT—II

- IV. What is the difference between Primary data and Secondary data ? Why is it prudent to obtain secondary data before primary data ? Explain different sources of primary and secondary data.

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V. Define Questionnaire. What are the characteristics of a good questionnaire.

VI. Write notes on :

- (a) Sampling Techniques.
- (b) Research design.
- (c) Sampling and non sampling Errors
- (d) Sample and sample size determination.

### UNIT—III

VII. 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.

VIII. Write notes on :

- (a) Data Analysis
- (b) Univariate and Multivariate Data Analysis techniques.

### UNIT—IV

IX. Elaborate on the ethical issues in Marketing Research.

X. What are the objectives of advertising research ? How can we evaluate the effectiveness of advertisement ?



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

(2123)

**HUMAN RESOURCE DEVELOPMENT**  
(Group-B : Human Resource Management)

Paper : MC-305

Time Allowed : Three Hours]

[Maximum Marks : 80

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

**UNIT—I**

- I. HRD is the only solution for survival. Do you agree ? Justify with examples of organizations failing to survive due to lack of HRD initiatives at the right time.
- II. Delineate the trends and practices in the HRD strategies adopted by HR personnel to attract, retain and motivate the star performers of the organisation.
- III. Write notes on :
  - (a) Attitude of Top Management towards HRD
  - (b) Line Manager and HRD.

## UNIT—II

- IV. Outline the components and elements of HRD culture and climate.
- V. Discuss how HRD for workers is different from HRD for managers.

## UNIT—III

- VI. Need for HRD function is critical in Police department due to direct contact between Police and Public. Discuss.
- VII. Outline the evolution of HRD systems as prevalent in the government sector in the past to the present ones.
- VIII. Write a detailed note on HRD mechanism being applied in Education Sector.

## UNIT—IV

- IX. Discuss how to meet the challenge of developing leaders for tomorrow through HRD initiatives.
- X. How do you think HRD helps in maintaining good industrial relations in the organisation ?

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Master of Commerce 3<sup>rd</sup> Semester  
(2123)

**INDUSTRIAL RELATIONS**

**Paper—M.C.-306 (Group B : Human Resource Management)**

**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 in detail the Marxist Model of Industrial Relations. Also, give the significance of Industrial Relations in public sector.
2. Trace out the evolution, growth and activities of Trade Unions in India.
3. Explain the various theories of Trade Unionism.

**UNIT-II**

4. Define Union Management Relations. What factors and challenges must be considered in managing strong Union-Management relations ?
5. Write in detail the provisions of Trade Unions Act, 1926 regarding recognition of Trade Unions.

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### UNIT-III

6. What are the causes of industrial disputes ? Examine its impact on industrial relations.
7. Explain the duties and powers of conciliation officer, works committee and board of conciliation in settlement of industrial disputes.

### UNIT-IV

8. What is collective bargaining ? Discuss the essential conditions for the success of collective bargaining.
9. Highlight the constitutional provisions that secure the labour welfare.
10. Explain in detail the factors to be considered for the comparative analysis of Industrial Relations across different countries.

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

**(2123)**

**BANK MANAGEMENT**

**Paper—M.C.-313 (Group F : Banking and Insurance)**

**Time Allowed : Three Hours]**

**[Maximum Marks : 80**

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

**UNIT-I**

1. Discuss the functions and services of Commercial Banks in India. What kind of changes/development you have observed during last five years ?
2. Discuss in detail Capital Adequacy norms. Why and how these are important for Banking Sector ?
3. How to analyse a project before sanctioning loan ? Discuss structural and infrastructural analysis in detail.

**UNIT-II**

4. Discuss in detail types of Non-Performing Assets (NPA). How to manage NPA under present environment ?

5. Discuss the role of loan recovery tribunals ? Discuss the basic provisions of Revenue Recovery Act.

#### UNIT-III

6. How the Banks should manage investments ? Highlight the factors determining investment in Government securities.
7. How to plan and manage profitability in Banks ? How to diversify risk in Banking ?

#### UNIT-IV

8. Discuss issues and challenges in E-Banking. How to overcome from present challenges ?
9. Discuss in detail development in Electronic Delivery Channels adopted by Indian Banks. Highlight the challenges in the adoption of Electronic Delivery Channels.
10. Write a detailed note on the following :

- (a) Truncated Cheque
- (b) Features of Complete Centralized Solution (CCS).

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

(2123)

(GROUP F : BANKING AND INSURANCE )

INSURANCE MANAGEMENT

Paper—MC-314

Time Allowed : Three Hours]

[Maximum Marks : 80

Note :— Candidates are required to attempt *five* questions in all selecting at least *one* question from each unit. All questions carry equal marks.

UNIT—I

- (a) Which is the oldest form of Insurance ? Define various types of Marine policies available in India.

(b) Explain the difference between an Open Policy and Open Cover.
- Explain the points to be considered by an underwriter before granting a cover under Fire insurance. Also name the documents/information to be collected by an underwriter before granting the cover.
- What is the difference between a Fire insurance policy for a domestic building and a Fire insurance policy for an industrial risk ?

## UNIT—II

4. (a) What is the difference between an Act Only and a package policy in Motor insurance ?  
(b) What are the Add-on covers available in a Motor insurance policy for a Private car ?
5. Who can be Insurance Surveyor ? What is his role in settlement of Motor insurance claims ? Explain in detail.
6. (a) When a vehicle can be declared as a case of Constructive Total Loss ?  
(b) What is the legal provision for treating the Certificate of Registration of a vehicle declared as Constructive Total Loss with specific reference to section 55 of Motor Vehicles Act-1988 ?

## UNIT—III

7. What factors are to be considered by an underwriter before accepting a proposal of Aviation insurance ? Also name the documents/information to be collected by an underwriter before granting the cover.
8. (a) What is Porting of a Health Insurance Policy ?  
(b) What is Cash-less facility in Health insurance ? Explain in detail with specific reference to role of Third Party Administrator (TPA).



#### UNIT—IV

9. What are the remedies available to an insured in case his claim is repudiated by an underwriter/Insurer ? Explain in detail the procedure for approaching Consumer Disputes Redressal Commission.
10. (a) What do you mean by Re-insurance and how it is different from Co-insurance ?
- (b) Can an insured choose a Co-insurer and a Re-insurer ? Explain with reasons.