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Master of Commerce 4<sup>th</sup> Semester  
(2055)

**PROJECT PLANING AND CONTROL**

(Same for USOL Candidates)

Paper : M.C. 401

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt *five* questions in all by selecting at least *one* question from each Unit. All questions carry 16 marks each.

**UNIT—I**

- I. Define 'Venture Appraisal'. Discuss the various significant elements for venture appraisal process in general, Economic and Social Appraisal in particular.
- II. Explain the components of a feasibility report. Discuss the format of a good feasibility report.
- III. What is Social Cost Benefit Analysis (SCBA) ? Discuss the various objectives, significance, scope and the various approaches to SCBA.

## UNIT—II

- IV. What is the significance of market segmentation and product differentiation ? Explain.
- V. What is a Sales Plan Report ? Discuss the significance and the various steps to write a good and useful sales plan report.
- VI. Write short notes on the following :
- (a) Forecasting Future Demand
  - (b) Estimation of Financial Requirements for Project.

## UNIT—III

- VII. Explain various features of capital structure. Give a critical appraisal of the traditional approach and the Modigliani-Miller approach of capital structure.
- VIII. Write short notes on the following :—
- (a) Techniques of Capital Budgeting
  - (b) Components of a financial viability report.

## UNIT—IV

- IX. What is meant by PERT and CPM techniques ? What is the main difference between PERT and CPM ? Discuss the advantages of using PERT and CPM.

X. Time requirement of various activities of a project are as follows :

Activity	Event	Completion Time (In Days)		
		Optimistic ( $t_o$ )	Most Likely ( $t_m$ )	Pessimistic ( $t_p$ )
A	1-2	6	6	24
B	1-3	6	12	18
C	1-4	12	12	30
D	2-5	6	6	6
E	3-5	12	30	48
F	4-6	12	30	42
G	5-6	18	30	54

You are required to find :

- (i) The expected duration and variance of each activity.
- (ii) Expected project length.
- (iii) Variance and standard deviation of project length.

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Master of Commerce 4<sup>th</sup> Semester  
(2055)

KNOWLEDGE MANAGEMENT  
(Same for USOL Candidates)

Paper : M.C. 402

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. What do you understand by Knowledge Management ? Explain Knowledge Life Cycle and Dimensions of Knowledge Management.
2. Describe the concept of the Knowledge Value Chain. How does the knowledge value chain model help organizations understand the creation, sharing and utilization of knowledge ?
3. How can business organizations use knowledge as competitive resource and gain competitive advantage ?

UNIT—II

4. Define Knowledge Management Systems and explain their role in facilitating knowledge sharing and collaboration within organizations.

5. What is Expert System ? Explain characteristics and components of expert system.

### UNIT—III

6. What is Cross Leveraging of Knowledge ? How can organisations effectively leverage knowledge across different departments and functions ?
7. Write a detailed note on models of knowledge creation process.
8. Identify and explain the critical enabling conditions that are necessary for effective knowledge creation and sharing within organizations.

### UNIT—IV

9. Describe the role of top and middle management in driving knowledge management initiatives. How can top management create a culture that values knowledge sharing and learning ?
10. Explain the relationship between knowledge management strategy and business strategy. How can organizations align their knowledge management initiatives with their overall business goals ?

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**Master of Commerce 4<sup>th</sup> Semester**

**(2055)**

**BUSINESS ETHICS AND CORPORATE GOVERNANCE**

**(Same for USOL Candidates)**

**Paper : M.C. 403**

**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-1**

1. Critically examine various theories of business ethics. How do these theories influence ethical decision making in organisations?
2. Discuss the role of ethics in financial markets and investor protection. How can companies ensure fair competition?
3. Explain the ethical challenges in marketing with reference to product pricing, promotion and placement, citing real world examples.

**UNIT-2**

4. How can we define ethical dilemmas in business decision making? Write examples of how managers can resolve such dilemmas.

5. Discuss the history and evolution of corporate governance. How have different governance models evolved globally?
6. Explain the major recommendations of Cadbury Committee report.

### UNIT-3

7. Discuss the role and responsibilities of the board of directors in ensuring good corporate governance. How do functional committees contribute to better governance?
8. Explain the key milestones, reforms and regulatory changes that shaped the corporate governance in India.

### UNIT-4

9. Walmart has faced criticism for Labour rights violations, low wages and anti-union policies. Discuss these ethical concerns and analyse how they impact employees and the company's reputation.
10. Provide a detailed analysis of the Bhopal Gas Tragedy highlighting the ethical and corporate governance failures of Union Carbide. How did inadequate safety measures and poor crisis management contribute to the scale of the disaster? Could it have been prevented ?

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Master of Commerce 4<sup>th</sup> Semester  
(2055)

**ADVERTISING AND SALES MANAGEMENT**

Group A : (Marketing Management)

Paper : M.C. 404 (Same for USOL Candidates)

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. What precautions should be taken while designing advertising copy ? Define the role of headline copy to make advertisement successful.
2. Differentiate advertising and publicity. What are the strategies to reach out to target audience ?
3. Explain the concept of advertising budget. Discuss advertising budget process in detail.

**UNIT—II**

4. Discuss the penetration test and progress test techniques of testing post advertising effectiveness.

5. What do you understand by ethics ? Discuss the significance of truth and right facts in advertisement.
6. Success of advertisement depends upon managing strong relationship with advertising agency. Support your answer with suitable examples.

#### UNIT—III

7. Differentiate personal selling and advertising. Also highlight the qualities of effective sales manager.
8. Define sales forecasting. What are the different methods used for sales forecasting ?

#### UNIT—IV

9. Discuss both formal and informal methods of sales control.
10. Why sales department should have strong relationship with other departments and how this can be ensured in MNC ?

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Master of Commerce 4<sup>th</sup> Semester  
(2055)

SERVICES MARKETING

Group A : Marketing Management (Same for USOL Candidates)

Paper : M.C. 405

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. What is the significance of services marketing in today's economy, and how does it differ from the marketing of physical products ?
2. Why is it important for businesses to position their services in relation to competitors ? What strategies can companies adopt to set their services apart from those offered by competitors ?
3. What does market segmentation mean in the context of services marketing ? How can businesses effectively identify and target particular market segments ?

## UNIT—II

4. What is the role of intermediaries in the distribution of services ? How do they facilitate the delivery process and enhance customer access to services ?
5. Explain the concept of new service development. What are the key steps involved in designing and launching a new service ?
6. Discuss the methods of pricing of the services and trace the scope and challenges involved in pricing of services.

## UNIT—III

7. How do people contribute to gaining a competitive edge in the service industry, and what strategies can businesses use to effectively manage their service personnel ?
8. What is involved in designing and managing service processes, and why is it important for service businesses ?

## UNIT—IV

9. What are the essential elements of the service gap model, and how can it assist businesses in pinpointing areas for improvement in their service delivery ?
10. How does customer complaint behavior influence business, operations and what strategies can organizations employ to manage complaints effectively in order to improve customer satisfaction and cultivate long-term loyalty ?

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Master of Commerce 4<sup>th</sup> Semester  
(2055)

**CONSUMER BEHAVIOUR**

**Group A : (Marketing Management) (Same for USOL Candidates)**

**Paper : M.C. 406**

**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. What do you understand by consumer behaviour ? Explain its relevance in modern marketing.
2. What are various types of consumers ? Explain their roles.

**UNIT—II**

3. What do you mean by perception ? How does perception affect consumer needs ?
4. What do you mean by life style analysis ? Why is the understanding of life style analysis important for marketers ?
5. Explain the concept of personality. What are the determinants of personality from consumer behaviour point of view ?

### UNIT—III

6. Define sub culture and explain its division on different basis in the study of consumer behaviour.
7. Explain the importance of group in consumer behaviour. Discuss the different types of groups.
8. What is family ? What influence does family have on consumer buying behaviour ?

### UNIT—IV

9. What are various determinants of business buying behaviour ?
10. Define consumer behaviour research. Briefly discuss the steps involved in consumer research design.

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Master of Commerce 4<sup>th</sup> Semester  
(2055)

TRAINING AND DEVELOPMENT

Group B : (Human Resource Management)

(Same for USOL Candidates)

Paper : M.C. 408

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. Differentiate between experience and formal training in the light of skill development. How can organizations strike a balance between the two for optimal outcomes ?
- II. How do internal and external factors influence the success of a training process, and what strategies can organizations employ to mitigate potential challenges ?
- III. What are the key functions of training within an organizational context, and how do they contribute to achieving both organizational and individual goals ?

## UNIT—II

- IV. What are the essential steps in identifying training and development needs within an organization, and why is this process crucial for successful talent growth ?
- V. How do individual assessments, such as performance appraisals and competency assessments, contribute to understanding specific training needs among employees ?
- VI. What challenges might organizations face when conducting training needs assessments, and how can they overcome these challenges to ensure accurate and relevant results ?

## UNIT—III

- VII. What are some key considerations when developing training materials to ensure they are effective and engaging for participants ?
- VIII. Outline hands-on training techniques, and how do they compare to non-hands-on methods in terms of learning results and participant involvement ?

## UNIT—IV

- IX. What methods or approaches can organizations use to evaluate the impact of training and development on individual performance, organizational outcomes, and overall effectiveness ?
- X. Discuss some common problems or challenges associated with evaluating training and development programs, and how can organizations overcome these challenges to ensure accurate and meaningful assessments ?

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Master of Commerce 4<sup>th</sup> Semester  
(2055)

Group D : (ACCOUNTING & FINANCE) ADVANCED  
CORPORATE ACCOUNTING  
(Same for USOL Candidates)

Paper : M.C. 413

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. What do you mean by profit prior to incorporation ? How it is calculated ? Discuss its treatment in books of accounts.
2. Explain the main characteristics of investment accounts. Discuss the terms “cum-interest” and “ex-interest” in relation to investment accounts by using fictitious figures.

UNIT-II

3. The following scheme of reconstruction has been approved for Divya Ltd. The shareholders to receive the following in lieu of their present holding of 60,000 shares of Rs. 10 each fully paid :
  - (i) Fully paid new equity shares equal to 1/3<sup>rd</sup> of their holding.
  - 8% preference shares fully paid, to the extent of 1/5<sup>th</sup> of

the above new equity shares. Rs. 60,000 8% secured debentures.

- (ii) The debentures holders' total claim of Rs. 75,000 to be reduced to Rs. 25,000. This will be satisfied by the issue of 2,500 8% preference shares of Rs. 10 each fully paid.
- (iii) An issue of Rs. 50,000 6% first debentures was made and allotted, payment for the same having been received in cash.
- (iv) The goodwill which stood at Rs. 3,00,000 was written down to Rs. 50,000. Plant and Machinery which stood at Rs. 1,00,000 was written down to Rs. 75,000.
- (v) The freehold premises which stood at Rs. 1,75,000 was written down by Rs. 75,000.

Give journal entries in the books of Divya Ltd. for the above reconstruction scheme.

4. What is purchase consideration and how is it calculated ?
5. What is meant by Amalgamation ? What journal entries are passed in the books of transferor and transferee company in case of absorption ?

### UNIT-III

6. (A) From the following information calculate the value of goodwill on the basis of 3 years Purchase of Super Profit.
  - (i) Average Capital Employed in the business is Rs. 20,00,000.
  - (ii) Rate of Interest Expected from Capital having regard to the risk involved is 10%.
  - (iii) Net Trading Profits of the firm for the past three years were Rs. 3,50,400 Rs. 2,80,300 and Rs. 3,10,100.

(iv) Fair Remuneration to partners for their services is Rs. 48,000 p.a.

(v) Sundry Assets of the firm are Rs. 23,50,400 and current liabilities are Rs. 95,110.

(B) The issued share capital of a company was Rs. 10,00,000 consisting of 10,000 equity shares of Rs. 100 each. The net profits for the last 5 years were Rs. 1,00,000; Rs. 80,000; Rs. 1,20,000; 1,60,000 and Rs. 1,40,000 of which 20% was placed to reserve, this proportion being considered reasonable in the industry in which the company is engaged and where a fair investment return may be taken at 12%. Compute the value of the company's share by the yield value method.

7. What do you mean by valuation of shares ? With the help of suitable examples, discuss various methods of valuation of equity shares. Which method is suitable under what circumstances ?

#### UNIT-IV

8. The following are summarized Balance Sheets as on March 31, 2025 :

Capital & Liabilities	H. Ltd. (Rs.)	S. Ltd. (\$)
Share capital (Fully paid shares of Rs. 100/100\$ each)	40,00,000	1,00,000
Reserve and Surplus	15,00,000	50,000
Bank overdraft	4,00,000	20,000
Sundry Creditors	3,50,000	40,000
<b>Total</b>	<b>62,50,000</b>	<b>2,10,000</b>

Assets	H. Ltd. (Rs.)	S. Ltd. (\$)
Fixed Assets	33,30,000	1,50,000
Investments in S. Ltd.	22,80,000	
Other	1,20,000	15,000
Cash at Bank	40,000	5,000
Other Current Assets	4,80,000	40,000
<b>Total</b>	<b>62,50,000</b>	<b>2,10,000</b>

**Other Information :**

- (a) H. Ltd. acquired 600 shares in S Ltd. on October 1, 2024.
  - (b) The Reserves of S Ltd. on April 1, 2024 was \$ 20,000.
  - (c) Stock of S Ltd. includes goods costing Rs. 10,000 sold by H Ltd. at the invoice price of Rs. 12,500 which were included in the books of S. Ltd. at \$ 300.
  - (d) S Ltd. paid in November 2024 an interim dividend at 10% p.a. for 6 months ended 30<sup>th</sup> September 2024.
  - (e) S Ltd. Remitted the amount due to H Ltd. when rate of exchange was \$ 1 = 43. Amount of dividend received was credited to Profit & Loss Account by H Ltd.
  - (f) The Exchange rate were as under on 1<sup>st</sup> April 2024 \$ 1 = Rs. 41.00, on 30<sup>th</sup> September 2024 \$ 1 = Rs. 42.00, on 31<sup>st</sup> March 2025 \$ 1 = Rs. 44.00. Average rate \$ 1 = Rs. 42.50. Prepare consolidated Balance Sheet.
9. Discuss the key principles of IAS-22.
10. What is meant by mutual owings between the holding company and subsidiary company ? How are they treated while preparing a consolidated Balance Sheet ?

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Master of Commerce 4<sup>th</sup> Semester

(2055)

Group D : (Accounting And Finance)

**SECURITY ANALYSIS AND PORTFOLIO  
MANAGEMENT**

Paper : M.C. 414 (Same for USOL Candidates)

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Students are required to answer *five* questions in all selecting at least *one* question from each unit. All questions carry 16 marks.

**UNIT—1**

1. Discuss systematic and unsystematic risk. How do diversification strategies help in reducing unsystematic risk ?
2. Explain the concept of support and resistance levels. How do traders use them in market entry and exit strategies ?
3. How do inflation and interest rates affect stock and bond markets ? Provide a detailed analysis.

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**UNIT—2**

4. Explain the concept of the Random Walk Theory in financial markets. How does it challenge the notion of predictable stock price movements ?
5. Explain the process of bond valuation. How do coupon rate, yield to maturity (YTM), and time to maturity affect bond prices ?

**UNIT—3**

6. Discuss the evaluation techniques used in portfolio management to measure performance.
7. How does the concept of risk aversion influence portfolio optimization under Markowitz's model ?
8. What is unique risk, and how does it differ from market risk ? Explain how portfolio diversification can help reduce unique risk.

**UNIT—4**

9. Explain the assumptions, implications, and limitations of the Capital Asset Pricing Model (CAPM). How does CAPM help in determining expected returns on securities ?
10. What are the key factors influencing asset returns under APT ? How do investors identify these factors ?

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Master of Commerce 4<sup>th</sup> Semester  
(2055)

RISK MANAGEMENT

Group F : (Banking and Insurance)

(Same for USOL Candidates)

Paper : M.C. 420

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. What are the main types of financial risks faced by organizations ? How does market risk differ from credit risk in financial management ?
2. What are the fundamental principles of risk management, and how do they guide decision-making in financial institutions ? Also discuss the implications of ignoring these principles.
3. (a) What are the advantages and disadvantages of having a centralized versus a decentralized risk management structure ?  
(b) What is the typical structure of a risk management department in a large corporation, and how does it differ in smaller organizations ?

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## UNIT—II

4. Discuss in detail, with examples, the key concepts from probability theory that are applied in financial risk management.
5. What are the key metrics and models used in the quantitative assessment of financial risks ?
6. Why is it essential to use multiple techniques to identify various sources of risk across an organization ? Also explain how can companies ensure that they identify both internal and external sources of risk effectively.

## UNIT—III

7. What are the primary risks, a business faces that can be mitigated through insurance ? Also discuss how do risk control strategies differ when using insurance versus controlling risk without insurance ?
8. How does feedback from employees, safety audits, and incident reports contribute to enhancing loss control management ?

## UNIT—IV

9. What are the essential components of a Risk Management Information System ? Also discuss the importance of RMIS for organizations in managing risks effectively.
10. How does VaR measure the potential financial loss in a portfolio or investment over a specified time period ? Also discuss the main assumptions behind the VaR model.