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Master of Commerce 1st Semester  
(2125)

**ORGANISATION THEORY AND BEHAVIOUR**

(Same for CDOE Candidates)

Paper : MC-104

Time Allowed : Three Hours] [Maximum Marks : 80

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

**UNIT—I**

- I. Critically evaluate the contributions of classical and new classical thinkers to organizational theory. Which one do you think is more relevant today and why? Explain.
- II. What do you understand by personality? Discuss the big five theory of personality and its relevance in understanding individual personality.
- III. How we consider the understanding of perception is important. Explain it with the process of perception formation.

UNIT—II

- IV. Discuss the situations under which group decision-making is better than individual decision-making. Suggest some measures to improve group decision-making.
- V. Communication is necessary for successful running of organization. What are the barriers to the organizational communication?
- VI. Critically examine Herzberg's two-factor theory. Make a comparison between theories of Herzberg and Maslow.

UNIT—III

- VII. "Leadership is situational". Explain this statement by bringing out the situational factors important for effective leadership.
- VIII. What do you understand by transactional analysis? How is it important in understanding or improving interpersonal relations at the workplace?

UNIT—IV

- IX. Define Organizational Culture, also explain various determinants to the Organizational Culture.
- X. What is work stress? What are the various types of stress an employee faces during its work environment? Also give various remedies to resolve work stress.

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Master of Commerce 1<sup>st</sup> Semester  
(2125)

**MODERN ACCOUNTING THEORY & REPORTING  
PRACTICES (Same for CDOE Candidates)**

Paper : M.C.-103

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Attempt **five** questions in all, selecting at least **one** question from each unit. Each question carries **16** marks.

**UNIT—I**

1. What the financial statements? What are their objectives and characteristics? Explain.
2. What are the challenges in the convergence of International Accounting Standards in the context of India? Explain the advantages of harmonization of accounting practices.
3. "The key principle of IFRS 1 is full retrospective application of accounting standards as of the reporting date of the first IFRS financial statement." Discuss.

**UNIT—II**

4. Define agriculture income. Explain the provisions regarding accounting of agriculture income as per IAS 41.
5. Explain the accounting treatment of inventories as per IAS 2.

### UNIT—III

6. Explain the calculation and presentation of earnings per share (EPS) and diluted earnings per share as per IAS 33.
7. Write a note on the recognition and measurement principles applicable to an interim report.
8. What do you understand by segment reporting? Explain presentation and additional disclosures related to segment reporting as per International financial reporting standards.

### UNIT—IV

9. What is a cash flow statement? Give accounting treatment for Operating, Investing, and Financing Activities.
10. "According to IAS 27, a parent company shall present consolidated financial statement in which it consolidates its investments in subsidiaries." Explain with exemptions.

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Master of Commerce 1<sup>st</sup> Semester  
(2125)  
MANAGERIAL ECONOMICS (Same for CDOE Candidates)

Paper : M.C.-101

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. Define Managerial Economics. How does it integrate concepts from microeconomics and decision sciences to support business decision-making process?
2. Discuss the major objectives of a firm. How do conflicting objectives affect managerial decisions?
3. Highlight the need of understanding international framework of managerial economics. Discuss its important dimensions in detail.

UNIT—II

4. Explain the role of income, substitution, and cross elasticity of demand in managerial decision-making.

5. Outline the scope of consumer behavior theory and explain two theories of consumer behavior. Also highlight their relevance for business organization in present times.

### UNIT—III

6. Compare and contrast pricing and output decisions under monopoly and perfect competition.
7. Explain the following:
- (a) International price discrimination
  - (b) Transfer pricing
8. How can managers deal with risk using utility theory? Explain with example/s.

### UNIT—IV

9. Discuss how technological changes influence productivity and labor market structure in global markets.
10. Establish the relationship between industrial innovation and technological environmental forecasting. Also elaborate on the process of technological environmental forecasting in business organizations.

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Master of Commerce 1<sup>st</sup> Semester  
(2125)

MARKETING MANAGEMENT (Same for CDOE Candidates)

Paper : M.C.-105

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 marketing? Explain its role in achieving business objectives.
2. Critically analyze the relevance of 4Ps of marketing. How can organizations integrate additional elements of marketing mix to create a more holistic marketing strategy?
3. What is a Marketing Information System (MIS)? Explain the components of MIS.

UNIT—II

4. Discuss how political and economic factors, like newly imposed tariffs, influence the firm's marketing environment.
5. What is the difference between a straight rebuy, modified rebuy, and new task purchase? Give examples in support of your answer.

### UNIT—III

6. FreshFizz is a new soft drink brand, launched in 2022. Initial sales were slow but grew rapidly after social media campaigns and celebrity endorsements. By mid-2024, growth plateaued. Recently, sales have started declining as consumers shift to healthier options, forcing FreshFizz to consider new strategies. Identify the stage of the product life cycle FreshFizz is currently in. Suggest two strategies the company could adopt to extend the product's life.
7. Write short notes on:
  - (a) Idea generation
  - (b) Test marketing

### UNIT—IV

8. Explain the role of distribution channels in marketing. Discuss how companies decide which channel to use for different types of products.
9. What is public relations and why is it important for organizations? Discuss three key public relations tools that companies use. Illustrate with suitable examples.
10. What do you mean by sales promotions? Suggest two sales promotion techniques a new confectionery brand can use to boost trial among young children.

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Master of Commerce 1<sup>st</sup> Semester  
(2125)

**QUANTITATIVE METHODS FOR BUSINESS**

(Same for CDOE Candidates)

Paper : MC-102

Time Allowed : Three Hours] [Maximum Marks : 80

Note :— Students have to attend a total of FIVE questions, selecting at least ONE question from each unit. All questions carry equal marks.

**UNIT—I**

1. Explain normal distribution, its properties, and utility in statistics.
2. A bag contains 2 white and 3 black balls. Four persons A, B, C, D in the order named each draw one ball and do not replace it. The first to draw a white ball receives Rs. 50. Determine their expectations.

**UNIT—II**

3. Define hypothesis and explain steps involved for testing of hypothesis.

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4. A population consists of five values 3, 4, 5, 6, and 7. List all possible samples of size 3 without replacement from this population and calculate the mean  $\bar{X}$  of each sample. Verify that sample mean  $\bar{X}$  is an unbiased estimate of the population mean.
5. A market researcher engaged by a particular company believes that the proportion of households using the company's product in city A exceeds this proportion in city B by 0.05. The researcher conducts a survey of two cities and finds the following result:

City A	Sample size	No. of households using Company's product
A	$n_1 = 160$	120
B	$n_2 = 150$	100

Use 0.05 level of significance and test the researcher's claim.

### UNIT—III

6. A sample of heights of 6400 soldiers has a mean of 67.85 inches and a standard deviation of 2.56 inches while a sample of heights of 1600 sailors has a mean of 68.55 inches and a standard deviation of 2.52 inches. Do the data indicate that the sailors are on average taller than the soldiers?
7. To compare the price of a certain commodity in two towns, ten shops were selected at random in each town. The following figures give the price found:

<b>Town A</b>	61	62	56	63	56	63	59	56	44	60
<b>Town B</b>	55	54	47	59	51	61	57	54	64	58

Test whether the average price can be said to be the same in two towns.

8. Explain ANOVA and techniques of analysis of variance.

#### UNIT—IV

9. Explain statistical quality control and discuss methods used for statistical quality control.
10. A person has two independent investments A and B available to him; but he can undertake only one at a time due to certain constraints. He can choose A first then stop, or if A is successful then take B or vice versa. The probability of success of A is 0.6, while for B it is 0.4. Both investments require an initial capital outlay of Rs. 10,000 and both return nothing if the venture is unsuccessful. Successful completion of A will return Rs. 20,000 (over cost) and successful completion of B will return Rs. 24,000 (over cost). Draw a decision tree and determine the best strategy.