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

(2125)

**BUSINESS PERFORMANCE MEASUREMENT**

Paper : M.C.-301

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-1**

1. Activity based costing and activity based budgeting are inversely related. Do you agree? Explain.
2. What do you mean by Kaizen costing? What is the relationship between Kaizen and Target costing?
3. What do you mean by profitability? Explain various techniques to measure profitability of products and services. Also suggest the ways how profitability can be enhanced.

**UNIT-2**

4. Explain the steps involved in aligning the goals of the organization with its incentive programmes.

5. Explain the goal setting theory in detail along with 'Locke and Latham's five principles of goal setting.'

6. Write notes on the following:

(a) ROI

(b) EVA

(c) CAPM

4,4,8

### UNIT-3

7. "Using scorecard, an organisation is able to document and define the cause and effect relationships between key measures, processes and function." Do you agree? Discuss.

8. What is meant by throughput accounting? Explain and illustrate how profitability can be improved through throughput accounting.

### UNIT-4

9. What is management information system? How is it helpful in business performance measurement?

10. "It has been argued that full cost is an inappropriate basis for setting transfer prices." Discuss.

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Master of Commerce 3<sup>rd</sup> Semester  
(2125)

**TAX PLANNING AND MANAGEMENT (With GST)**

Paper : MC-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—I**

1. Distinguish between tax planning, tax avoidance, and tax evasion. What are the different considerations in tax planning?
2. Discuss the treatment of depreciation allowance for tax planning under the Income Tax Act.
3. 'Tax management is a road that leads to tax planning.' Do you agree? Justify with examples.

**UNIT—II**

4. Define a company under the Income Tax Act. Explain various types of companies recognized under the Act.
5. Which type of residential status can a company have in India? How does it affect its tax liability?

### UNIT—III

6. What are the tax implications of planning a business unit as a partnership firm?
7. Discuss tax planning involved in:
  - (a) Make or buy decision
  - (b) Repair or replace decision
8. What are the major tax issues in deciding the location of a business unit? How can these be addressed through tax planning?

### UNIT—IV

9. What are the conditions for opting for the Composition Levy Scheme under Section 10 of the CGST Act?
10. Explain the limitations of the older taxation system that necessitated the introduction of GST.

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Master of Commerce 3<sup>rd</sup> Semester  
(2125)

**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. What do you mean by Integrated Marketing Communication? Which communication tools and promotional mix elements are used in it? Discuss the steps involved in IMC program.
2. What do you mean by advertising agency? What are different types of advertising agencies?
3. What is a brand? How a strong brand can be created and maintained?

**UNIT—II**

4. Elaborate Keller's Brand Resonance Pyramid.
5. Discuss Kevin Lane Keller's model of strategic brand management process.
6. What is internal branding? Why is internal branding important?

### UNIT—III

7. What do you mean by market segmentation? Discuss consumer related segmentation and consumer response related market segmentation in detail.
8. What is advertising copy? How is a good copy written? Discuss general copywriting principles in detail.

### UNIT—IV

9. What is media? What is the purpose of media? What factors are to be taken in consideration while selecting a media?
10. What is internet marketing? Discuss the need, types, and advantages of internet marketing.

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Master of Commerce 3<sup>rd</sup> Semester  
(2125)

**BANK MANAGEMENT**

(Group F : Banking & Insurance)

Paper : M.C.-313

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. Differentiate bank from NBFC. What is the role of NBFCs working in India when a robust banking network is already present?
2. Classify different types of banks. What are the challenges faced by foreign banks in operating in India?
3. What do you mean by Project Appraisal? Discuss how structural and infrastructural analysis help in Project Appraisal?

**UNIT—II**

4. What do you mean by NPAs? What type of early warning signals indicate about NPA?
5. Discuss in detail various provisions of Revenue Recovery Act.

### UNIT—III

6. What do you mean by Profitability Management of a bank? Why is it necessary? What are the key points involved in effective profit management?
7. "Investments in government securities are promising in both ways." Discuss the statement in regard to portfolio management by banks.

### UNIT—IV

8. Write an essay on the rise and growth of e-banking in India.
9. "E-Banking has changed the total scenario of Indian banking system." Discuss the statement in light of various contemporary features of E-Banking in India.
10. Discuss various governmental initiatives taken up for the security of Indian banking system over the internet. What are precautions that a user must take while using e-banking facility?

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Master of Commerce 3rd Semester  
(2125)

INSURANCE MANAGEMENT

(Group F: Banking and Insurance)

Paper—M.C.—314

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. Critically evaluate the growth of the Indian insurance industry, especially since the last decade. What role has IT played in this surge?
2. What do you mean by fire insurance? Discuss its underlying principles. Elaborate on different types of fire insurance policies.

UNIT—2

3. Discuss the importance of motor insurance for vehicle owners, including the types of coverage available and the benefits of having adequate insurance coverage. Cite the consequences of driving without motor insurance.

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4. Discuss the following :

- (a) Burglary Insurance
- (b) Advance loss of profit insurance.

#### UNIT—3

- 5. What do you mean by aviation insurance? Analyze the challenges and complexities of determining liability in aviation accidents, and discuss the role of aviation insurance in managing these risks.
- 6. What do you mean by health insurance? Outline the scope of cover and exclusions in a health insurance policy. Write the steps in buying a health insurance policy.
- 7. What is a life insurance policy? Explain the different types of life insurance policies.

#### UNIT—4

- 8. Write a detailed note on the legal framework of insurance companies working in India, clearly expressing the role of IRDA in regulating and monitoring them.
- 9. Define 'solvency' and 'solvency margin'. How do you calculate the solvency margin of an insurance company? Discuss the factors affecting solvency margin.
- 10. What do you mean by the contract of insurance? What are its essential elements? What is the doctrine of 'utmost good faith' in insurance and what are its implications for the insured?