

II - S - M.Com. - DDCE - CBCS - V

**2016**

**Full Marks - 70**

**Time : As in the Programme**

*The figure in the right hand margin indicates marks.*

*Answer ALL questions.*

*Answer questions according to General Instruction of each Section.*

Answer any THREE questions from Section - A  
( $12 \times 3 = 36$ ), Word Limit - 700-1000

Answer any THREE questions from Section - B ( $8 \times 3 = 24$ ),  
Word Limit - 500

Answer any TWO questions from Section - C ( $5 \times 2 = 10$ ),  
Word Limit - 300

**Section - A**

Answer any THREE.

1. "Accounting reports are the matter of necessity for the management and not a matter of convenience." Discuss.

[ Cont...

2. What do you mean by cash flow statement ?  
What are the activities considered while preparing cash flow statement ?

3. From the following information, make out a statement of proprietor's funds with details :-

- (a) Current ratio - 2.5  
(b) Liquid ratio - 1.5  
(c) Proprietary ratio - 0.75  
(Fixed assets / Proprietary funds)  
(d) Working capital - ₹ 60,000  
(e) Reserve & Surplus - ₹ 40,000  
(f) Bank Over draft - ₹ 10,000  
(g) There is no long term or fictitious assets.

/ Cont

4. State with reasons whether the following transactions result in an increase or decrease of working capital or do not affect working capital.

- (i) A company issued debentures for ₹ 1,00,000.  
(ii) Creditors take over investments worth ₹ 20,000.  
(iii) Stock of ₹ 10,000 sold for ₹ 15,000.  
(iv) Income tax paid ₹ 35,000.  
(v) Under writing commission paid ₹ 5,000.  
(vi) Machinery purchased by issue of equity shares for ₹ 50,000.  
(vii) Investments worth ₹ 50,000 were sold for ₹ 45,000.

/ Cont...



- (viii) ₹ 40,000 was transferred from profit and loss account to general reserve.
- (ix) Creditor's account for ₹ 40,000 were settled at 5% discount.
- (x) Amount paid for insurance worth ₹ 5,000 includes prepaid insurance ₹ 2,000.

5. ABC Ltd. finds on 1st January 2015 that it is facing shortage of funds with which to implement its expansion programme. On 1.1.2014 it has a bank balance of ₹ 1,80,000. From the following information prepare a statement for the Board of directors to show how the overdraft of ₹ 68,750 as at 31.12.2014 has arisen. Figures as per the Balance Sheet as on 31st December are as follows :

[ Cont...

<u>Particulars</u>	<u>31.12.2013</u>	<u>31.12.2014</u>
Fixed Assets	7,50,000	11,20,000
Stocks & Stores	1,90,000	3,30,000
Debtors	3,80,000	3,35,000
Bank Balance	1,80,000 (Dr)	68,750 (Cr)
Trade Creditors	2,70,000	3,50,000
Share Capital in Shares of ₹ 10 each	2,50,000	3,00,000
Bills receivable	87,500	95,000

The profit for the year ended 31st December 2014 before charging depreciation taxation amounted to ₹ 2,40,000. 5,000 shares are issued on 01.11.2014 at a premium of ₹ 5/- per share. ₹ 1,37,500 was paid in March, 2014 by way of income tax. Dividend was paid as follows :-

[ Cont...



- 2013 (final) on capital at 31.12.2013 less tax 25%.  
2014 interim 5% free of tax.

**Section - B**

Answer any THREE.

6. Explain Receivable turnover ratio and payable turnover ratio and its significance.
7. ROI is considered to be the mater ratio which reflects the over all performance of the company. Elucidate and show by examples how various managerial decisions affect ROI.
8. How do you ascertain cash from operations ? Show with examples.
9. Describe the important concepts and conventions of accounting.

[ Cont...

10. Explain the concept, importance and preparation of value added statement.

**Section - C**

Answer any TWO.

11. What do you mean by Social Income Statement and Social Balance Sheet ?
12. How do you treat the management remuneration while preparing companies final accounts ?
13. Explain various tools & techniques of financial statement analysis.
14. "Accounting is an information system". Explain.

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Instruction of each Section.*

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(8×3=24), Word Limit - 500

Answer any TWO questions from Section - C (5×2=10),  
Word Limit - 300

**Section - A**

Answer any THREE. [12×3=36

1. What is the concept of Organisational behavior? Discuss the nature, scope and development of OB.

[ Cont...



2. Define personality. Briefly explain the various theories of personality.
3. What are the objective of motivation ? Discuss the Herzberg's theories of motivation to an organization.
4. What are attitude ? How attitude are formed ? What are the major component of attitude ?
5. What is leadership ? Explain the importance and major leadership styles observed in organization.

Section - B

Answer any THREE. [8×3=24]

1. What are the major determinants of personality.
2. How do you organize the data and information in the perceptual process ?
3. What are the barriers to communication ? Suggest measures to overcome these barriers.

[ Cont...

4. What is transactional analysis ? Explain various kind of transaction.
5. Describe the classical conditioning and operant conditioning of learning. Which type is most important for managers ?

Section - C

Answer any TWO. [5×2=10]

1. Discuss various models of man on organizational behavior.
2. Discuss the theory X and theory Y of motivation.
3. Distinguish between oral and written communication.
4. Explain the contribution made by various behavioural science discipline to OB.

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**2016**

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*Answer ALL questions.*

**Section - A**

Answer any THREE. [12×3=36]

1. Discuss the push and pull strategy. What kinds of firms would be more likely to employ each strategy ? Give example.
2. What is STP ? Explain what are the activity require for product positioning.
3. Elaborate different classification of product with examples.

[ Cont...



[ 2 ]

4. Why pricing strategy important for business. Explain different types of pricing strategy.
5. It is said advertising is a waste of resources in a developing country like India. Do you agree ? Justify answer.

**Section - B**

Answer any THREE. [8×3=24

1. Why channel conflicts arise ? Explain.
2. Elaborate different reason behind service growth in India.
3. Explain different retail format in our country.
4. Cyber marketing popular in these days. Give reason.
5. Elaborate the need of packaging ? Briefly describe different level of packaging.

/ Cont...

[ 3 ]

**Section - C**

Answer any TWO. [5×2=10

1. What is family brand ? How it works.
2. What is holistic marketing conflict ? Explain.
3. Way brand fails in the market.
4. Explain importance of personal selling.

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Word Limit - 300

**Section - A**

Answer any THREE.

1. Discuss the nature and scope of managerial economics. How it is related to other disciplines of management.

*/ Cont...*



[ 2 ]

2. What is consumer's equilibrium ? Describe how the consumer obtains it with the help of indifference curve analysis.
3. What is the purpose of demand forecasting ? Describe the different methods of forecasting demand.
4. Explain how price and output is determined under perfect competitive market condition both in short and long run.
5. How Break even analysis helps a manager for profit planning ? Discuss.

Section - B

- Answer any THREE.
6. Define price elasticity of demand. Discuss different methods of measurement of it.
  7. Explain the law of variable proportion, with the helps of diagram & table.

[ Cont...

[ 3 ]

8. Explain why the short run average cost curve is 'U' shape.
9. Define Business Cycle. Discuss its remedial measures.
10. Explain Schumpeter's innovation theory of profit.

Section - C

Answer any TWO.

11. Write short notes on cross elasticity of demand.
12. Write short notes on link demand curve.
13. What is planning curve ? Explain.
14. Distinguish between economics of scale and diseconomies of scale.



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**2016**

**Full Marks - 70**

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*Answer ALL questions.*

**Section – A**

Answer any THREE. [12×3=36

1. Write down the functions of Entrepreneurs ?  
Explain the different types and characteristics of entrepreneurship ?
2. Describe the economic theories and the Psychological theories of entrepreneurship ?
3. Describe the different objectives, role and the different types of Entrepreneurship development Programme.

[ Cont...



[ 2 ]

4. Define Project Management and its scope ?  
What are the various sources of finance ?
5. What do you understand by sickness of Business ? Discuss its causes and preventive measures in detail ?

Section - B

Answer any THREE.

[8×3=24

1. Write down its characteristics and the types of SSI's ?
2. As per the Company Act 2013 write down the provisions for corporate social responsibilities for Business undertakings.
3. What do you mean by profitability analysis ?  
How it affects the entrepreneurship ?
4. Write down the different types of women entrepreneurs. Why the women entrepreneurs fail in our country ?

[ Cont...

[ 3 ]

5. What is SWOT analysis ? Why it is important in entrepreneurship ?

Section - C

Answer any TWO.

[5×2=10

1. What is Business Plan.
2. Distinguish between Enterpriser and a manager.
3. Define business opportunity.
4. Project Evaluation.

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