

Exam. Code : 217604
Subject Code : 5005

M.Com. 4th Semester
INTERNATIONAL ACCOUNTING
Paper—MC-401

Time Allowed—3 Hours] [Maximum Marks—100

SECTION—A

Note :— Attempt any **TEN** questions out of the **TWELVE** given. Each question carries **2** marks.

1. Explain :—

- (i) Common Law.
- (ii) Difficulties in development of International Accounting.
- (iii) Dual financial reporting.
- (iv) Absolute uniformity model of harmonization.
- (v) Role of EU in convergence.
- (vi) Common size financial statements.
- (vii) Modified full cost method.
- (viii) Need of convergence.
- (ix) Group.
- (x) Need of consolidation.
- (xi) Ability to pay approach of taxation.
- (xii) Strategy implementation.

SECTION—B

Note :— Attempt any **TWO** questions out of the **FOUR** given.

Each question carries **20** marks.

2. How do cultural forces of environment interact and affect international accounting ? Explain.
3. Define international accounting. Explain the domain of international accounting with the help of several approaches.
4. Explain the dimensions of international financial analysis. Highlight the problems faced in international financial analysis.
5. Write a detailed note on comparative financial reporting in UK Vs China.

SECTION—C

Note :— Attempt any **TWO** questions out of the **FOUR** given.

Each question carries **20** marks.

6. Write a detailed note on the objectives of international transfer pricing.
7. Define foreign currency translations. Explain the methods.
8. Explain the problems of international taxation. What are the reliefs available ?
9. How can performance of foreign operations be evaluated ? Discuss.

Exam. Code : 217604
Subject Code : 5006

M.Com. 4th Semester

E-COMMERCE

Paper—MC-402

Time Allowed—3 Hours]

[Maximum Marks—100

SECTION—A

Attempt any **TEN** questions from Section—A, each question carries **2** marks.

1. What is E-Commerce ?
2. Explain Some E-Commerce based activities.
3. List B2B major activities.
4. What are E-Wallets ?
5. What are the various risks in E-Commerce ?
6. What do you mean by Digital Signatures ?
7. What are the various options for E-Payment System ?
8. What do you mean by Mobile Commerce ?
9. What is E-CRM ?
10. Explain the term E-Marketing.
11. What do you mean by E-Governance ?
12. What are the various applications of E-Procurement ?

SECTION—B

Attempt any **TWO** questions from this section, each question carries **20** marks.

13. Discuss the framework of E-Commerce. Also discuss the E-Commerce Scenario in India.
14. Discuss the different E-Commerce Models. Explain by citing suitable examples for each model.
15. Discuss various Electronic Payment options and how can an E-Commerce organization minimize the risk regarding the E-Payment options ?
16. Discuss in detail the advantages and disadvantages of E-Commerce. Explain by citing Indian examples.

SECTION—C

Attempt any **TWO** questions from this section, each question carries **20** marks.

17. What are different threats in E-Commerce ? Discuss the steps taken by Indian Government to counter these threats.
18. Discuss the various emerging trends in E-Business. Explain by citing examples.
19. Discuss various important provisions of IT Act 2000.
20. Discuss various revenue models over Internet. Discuss which revenue model is best according to you and why.

Exam. Code : 217604

Subject Code : 5007

M.Com. 4th Semester

INTERNATIONAL FINANCIAL MANAGEMENT

Paper-Group-A MC-411

Time Allowed—3 Hours]

[Maximum Marks—100

SECTION—A

Note :— Question No. 1 consists of **TWELVE** very short answer questions. Attempt any **TEN** questions out of these. Answer to each question should be up to 50 words in length. Each question carries **2** marks.

1. Write short notes on the following :

- (i) Netting and Matching
- (ii) Unique features of bond market
- (iii) Functions of IFM
- (iv) Forward Hedge
- (v) Arbitrage
- (vi) Dirty float
- (vii) Treatment of goodwill in BOP
- (viii) Devaluation and revaluation of currency
- (ix) GDR
- (x) What is Pip ?
- (xi) Operating Exposure
- (xii) Direct Quote.

SECTION—B

Note :— Attempt any **TWO** questions out of the following **FOUR** questions with answer to each question up to 5 pages in length. Each question carries **20** marks.

2. Discuss about the different types of accounts of BOP. Can a country run a current account deficit (surplus) indefinitely ? Give reasons.
3. (a) What are the major benefits arising out of Internationalization of financial system ?
(b) Explain briefly about the Euro-currency market.
4. Spot rate Rs. 45.0020 = \$1,
6-months forward rate Rs. 45.9010 = \$1
Annualized interest rate on 6-months rupee : 12%
Annualized interest rate on 6-months dollar : 7%
Work out the arbitrage possibilities.
5. What are the various structural models of exchange rate determination ? How the exchange rate forecasting can be done ?

SECTION—C

Note :— Attempt any **TWO** questions out of the following **FOUR** questions with answer to each question up to 5 pages in length. Each question carries **20** marks.

6. (a) Explain the Forex Risk and country specific risk, describe how it effects the exchange rate ?

- (b) Differentiate between transaction exposure vs translation exposure.
- 7. (a) Bring out the arguments in favor of and against hedging.
(b) What are the various types of risks in International Context ?
- 8. What is Currency Derivatives ? Explain the forwards, futures options agreements. How do importers and exporters use currency derivatives ?
- 9. Explain why unfavorable economic or political conditions affects the MNC's cash flows required rate of return and valuation.

Exam. Code : 217604
Subject Code : 5016

M.Com. 4th Semester
ADVERTISING AND SALES MANAGEMENT

Paper—MC-451 Group-D

Time Allowed—3 Hours] [Maximum Marks—100

Note :— (1) Attempt any **TEN** questions from Section-A.
(2) Attempt any **TWO** questions each from
Section-B and Section-C.

SECTION—A

1. Answer the following :—

- (i) Marketing Mix.
- (ii) Classifications of advertising.
- (iii) AIDA model.
- (iv) Misleading Advertising.
- (v) Shock Advertising.
- (vi) Competitive positioning.
- (vii) Layout.
- (viii) Media Selection.
- (ix) Advertising agency.
- (x) Sales Training Programme.
- (xi) Sales Territories.
- (xii) Sales Evaluation Programme.

10×2=20

SECTION—B

2. Explain New Adopter Model, its relevance for marketers. Also explain the problems associated with its use in marketing decision making.
3. Write a detailed note on STP (Segmentation, Targeting and Positioning) Strategies for advertising and their relevance.
4. Illustrate various phases in Product Life Cycle with relevant examples.
5. Explain various ethical and legal aspects of advertising in detail. 2×20=40

SECTION—C

6. Explain in detail different types of advertising agencies, their role and function for marketing organisations.
7. What are various components of a message structure ? Also, discuss how to do media planning, scheduling and selection.
8. Describe how to design sales territories and sales quotas and give details of Sales Evaluation Programme.
9. Why motivating Sales personnel is important ? Explain various financial and non financial rewards used by the organizations as tools of motivating sales force.

2×20=40

Exam. Code : 217604
Subject Code : 5017

M.Com. 4th Semester
BRAND AND DISTRIBUTION MANAGEMENT
Paper—MC-452
Group—D

Time Allowed—3 Hours] [Maximum Marks—100

- Note :—**(1) **Section-A** consists of 12 short answer questions. Attempt any **TEN** questions from Section-A with answer up to 10 lines in length. Each question carries 2 marks.
- (2) **Section-B** consists of 4 questions. Attempt any **TWO** questions from Section-B with answer up to 5 pages in length. Each question carries 20 marks.
- (3) **Section-C** consists of 4 questions. Attempt any **TWO** questions from Section-C with answer up to 5 pages in length. Each question carries 20 marks.

SECTION—A

1. Answer the following :—
- (i) Brand Imagery.
 - (ii) Depth of Brand Awareness.
 - (iii) Licensing.
 - (iv) Brand Extension.

- (v) Family Brand Level.
- (vi) Supermarket.
- (vii) Visual Merchandising.
- (viii) Franchising.
- (ix) Trade Area.
- (x) Racetrack Layout.
- (xi) Customer Service.
- (xii) Store Design.

10×2=20

SECTION—B

2. What is a brand ? Highlight the significance of brands to firms and consumers.
3. Define brand loyalty ? Describe the strategic value of brand loyalty.
4. Explain the various qualitative and quantitative research techniques to measure sources of brand equity.
5. Discuss the concept of brand hierarchy. 2×20=40

SECTION—C

6. Explain different types of retail formats.
7. What is a 'store design' ? Briefly explain the elements of interior store design.
8. What is supply chain integration and explain why is it relevant to retail organization ?
9. Explain the process of planning merchandise assortments. 2×20=40

Exam. Code : 217604

Subject Code : 5008

M.Com. 4th Semester

**FINANCIAL MARKETS AND FINANCIAL
SERVICES**

Paper—MC-412 Group-A

Time Allowed—3 Hours]

[Maximum Marks—100

SECTION—A

Note :— Question No. 1 consists of **TWELVE** very short answer questions. Attempt any **TEN** questions out of these. Answer to each question should be up to **5** lines in length. Each question carries **2** marks.

1. (a) SPV.
- (b) Treasury Bills.
- (c) Non recourse Factoring.
- (d) What is Venture Capital Fund ?
- (e) Discount Rate.
- (f) Types of Financial Markets.
- (g) Performance Evaluation.
- (h) Liquidity Adjustment Facility.
- (i) Types of resource mobilization.
- (j) Open market operations.
- (k) Types of auctions used for securities.
- (l) Treasury Bills.

SECTION—B

Note :— Attempt any **TWO** questions out of the following **FOUR** questions with answer to each question up to 5 pages in length. Each question carries **20** marks.

2. What do you mean by developmental banks ? Explain the role of development banks in India.
3. Elaborate Indian Financial system, its role in economy.
4. What is Factoring ? Explain the types and mechanism of factoring.
5. Explain the concept of NBFCs. Which are the problems faced by NBFCs ?

SECTION—C

Note :— Attempt any **TWO** questions out of the following **FOUR** questions with answer to each question up to 5 pages in length. Each question carries **20** marks.

6. Define regulation of securitization in India. Also explain its benefits and problems.
7. What do you mean by CCIL ? Explain its functioning and how does it operate to contribute to the efficiency of financial markets ?
8. How does the trading in Government securities take place ? Why does the price of government security change ?
9. Discuss the structure and functions of money market in India. Has Reserve Bank of India been an effective player in this ?

Exam. Code : 217604

Subject Code : 5018

M.Com. 4th Semester
SERVICE MARKETING

Group—D : MC-453

Time Allowed—3 Hours] [Maximum Marks—100

Note :— Section A : Attempt **ten** short answers from this section. Each question carries **2** marks.

Section B : Attempt **two** questions from this section. Each question carries **20** marks.

Section C : Attempt **two** questions from this section. Each question carries **20** marks.

SECTION—A

1. Explain the following (attempt **ten** questions) :

- (a) Marketing mix
- (b) Satisfaction Vs Service quality
- (c) Zone of tolerance
- (d) Evidence of service
- (e) Mystery shopping
- (f) Service recovery paradox
- (g) Kano's two factor model
- (h) Service provider gaps
- (i) Service profit chain
- (j) Self service technologies
- (k) Net Promoter Score
- (l) Service conflict.

SECTION—B

2. What are services ? Differentiate services and goods. Why service marketing is needed ? Explain.
3. Define customer perceptions. Discuss various strategies to influence the customer perceptions.
4. What is service design ? Discuss various stages of service design development along with an example.
5. Describe servicescape. Discuss various types of servicescape.

SECTION—C

6. “Employees are the service and brand.” Critically discuss this statement.
7. Discuss the general importance of customers in the successful delivery of service using your own examples.
8. What are various approaches to pricing the services ? Which approach to pricing is the most fair to customers ? Why ? Discuss.
9. Discuss offensive and defensive marketing effects of service with the help of examples.

Exam. Code : 217604
Subject Code : 5009

M.Com. 4th Semester

CORPORATE TAX LAW AND PLANNING

Paper—MC-413 Group-A

Time Allowed—3 Hours]

[Maximum Marks—100

Note :— (1) Answer **TEN** questions from Section-A. Each carries 2 marks.

(2) Answer **FOUR** questions from Sections B and C, selecting **TWO** questions from each Section. Each carries 20 marks.

SECTION—A

I. Briefly explain :—

- (a) Tax planning.
- (b) Differences between tax avoidance and tax evasion.
- (c) Provisions of section 80 GGB.
- (d) Initial assessment year.
- (e) Minimum Alternate Tax.
- (f) Tax collection at source.
- (g) Reconstruction of a business.
- (h) Amalgamation.
- (i) Deemed dividend.
- (j) Accumulated profits.
- (k) Operating lease.
- (l) Business connection.

10×2=20

SECTION—B

- II. (a) Discuss in detail provisions of section 80IC. 14+6=20
(b) Write a note on residential status of a company.
- III. With the help of a hypothetical example explain computation of total income and tax liability of companies. 20
- IV. (a) Discuss the various tools of tax evasion.
(b) "Tax Management is a road that leads to tax planning." Do you agree ? If yes, then explain with examples. 10+10
- V. (a) Write a detailed note on provisions of Income-tax law relating to 'Advance payment of tax'.
(b) Explain the provisions of section 80ID. 10+10

SECTION—C

- VI. Explain the various tax considerations relating to dividend policy. 20
- VII. (a) "The capital structure of a company should be decided keeping into account the Income Tax law." Do you agree ? Give suitable examples to illustrate your point.
(b) Write a note on sale of asset used for scientific research. 12+8=20
- VIII. (a) Discuss the tax incentives available to undertakings set up in 'Special Economic Zones' u/s 10AA.
(b) Write a note on allowability of expenditure on repairs, replace, and renovation of an asset. 10+10=20
- IX. Write a detailed note on tax considerations involved in 'Shut down or Continue' decision. 20