

Total number of printed pages-4

14 (SEM-III) COM 3016

2025

COMMERCE

Paper : COM-3016

(Research Methodology)

Full Marks : 80

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Answer the following questions as directed :

(a) Non-Probability sampling is also known as 1

(i) simple random sampling

(ii) multiple random sampling

(iii) stratified random sampling

(iv) Non-random sampling

(Choose the correct option)

(b) Rejecting a true null hypothesis is 1

1

- (i) type-I error
 - (ii) type-II error
 - (iii) type-III error
 - (iv) type-IV error
- (Choose the correct option)

(c) Research questionnaire is filled by 1

1

- (i) Surveyor
- (ii) Principal investigator
- (iii) Respondent
- (iv) Assistant investigator

(d) What is Z-Test ? 2

2

2. Write the answers in brief : 5×7=35

5×7=35

- (a) What are the different phases of research ?
- (b) State the different types of qualitative research.
- (c) Why is social science research significant ? How is it different from scientific research ? 2+3=5
- (d) How is conceptual research different from applied research ? What is descriptive research ? 2+3=5
- (e) What are the considerations for determining the sample size ?

2+3=5

2+3=5

(f) "Secondary data should never be accepted without careful enquiry"
— Comment on the statement with proper justification.

(g) Consider an experiment with four groups, with eight values in each. For the ANOVA summary table, fill in all the missing results :

Source	Degree of Freedom	Sum of Squares	Mean Square (Variance)	F
Among groups	C-1=?	SSA=?	MSA=80	F=?
Withingroups	n-c=?	SSW=560	MSW=	
Total	n-1=?	SST=?		

Or

What are the basic considerations for interpreting of data ?

3. How is business research different from social science research ? Write the steps of business research. 5+5=10

5+5=10

Or

What are the procedure for formulation of research problem ? State the basic features of good research. 5+5=10

5+5=10

4. Write the meaning of following research : 2×5=10

2×5=10

(i) Experimental research

- (ii) Explorative research
- (iii) Pure research
- (iv) Case study research
- (v) Quantitative research

Or

What are the considerations for opting sample survey in place of census survey ?
Elucidate the different types of probability sampling techniques. 2+8=10

5. State the factors to be considered for making choice between primary and secondary data. What are the considerations for designing a questionnaire for primary data collection ? 4+6=10

Or

Write the process of editing and tabulation of data. 5+5=10

6. Explain the basic principles and assumptions of one-way and two-way ANOVA. 5+5=10

Or

Critically review the steps and presentation style of report writing. 10

Total number of printed pages-4

14 (SEM-III) COM 3026

2025

COMMERCE

Paper : COM-3026

(Project Management)

Full Marks : 80

Time : Three hours

The figures in the margin indicate full marks for the questions.

SECTION-A

Multiple Choice Questions

Choose the correct answer from the options given below : 1×5=5

1. The first phase of the project management life cycle is
 - (a) Execution
 - (b) Planning
 - (c) Initiation
 - (d) Closure
2. A Gantt chart is mainly used for
 - (a) Budget estimation
 - (b) Scheduling and tracking project progress

- (c) Quality control
 - (d) Risk management
3. Which of the following is not a project constraint ?
 - (a) Scope
 - (b) Cost
 - (c) Time
 - (d) Leadership
 4. Critical Path Method (CPM) is used to
 - (a) Identify project cost
 - (b) Estimate resource requirements
 - (c) Determine the longest sequence of activities
 - (d) Allocate manpower
 5. Feasibility study in project appraisal includes
 - (a) Marketing, technical, financial, and environmental analysis
 - (b) Only technical analysis
 - (c) Only social analysis
 - (d) Only cost-benefit analysis

SECTION-B

Short Answer Questions

Answer **any five** of the following questions :

5×5=25

1. Explain the key objectives of project management.

2. Discuss the importance of Work Breakdown Structure (WBS).
3. What are the functions of a project manager ?
4. Explain the concept of project risk and its management.
5. What is Social Cost-Benefit Analysis (SCBA) ? Why is it important for evaluating public and industrial projects ?
6. Explain the key components of the cost of an industrial project.
7. What is a Project Management Information System (PMIS) ? Mention its main functions.
8. Discuss the significance of demand analysis in project planning.

SECTION-C

Long Answer Questions

Answer **any four** of the following questions :

10×4=40

1. Explain in detail the *phases of project management life cycle* with suitable examples.
2. Describe the *types and significance of project feasibility analysis* in project appraisal.
3. Discuss the *importance of project monitoring and control*.
4. Elaborate on *project evaluation techniques*-Payback Period, NPV, and IRR-with suitable illustrations.

5. Explain the *UNIDO approach* to project appraisal. What are its main steps and how does it integrate economic efficiency with social objectives ? 3+7=10
6. Evaluate the role of environmental analysis in project formulation and decision-making. What key factors should be considered in assessing environmental impacts ? 4+6=10

SECTION-D

Practical/Application-based question

1. The following data represent activities of a project :

Activity	Predecessor	Duration (days)
A	—	4
B	A	6
C	A	3
D	B,C	5
E	C	4
F	D,E	2

- (i) Draw the network diagram. 3
- (ii) Identify the *critical path* and *project duration*. (Calculate EF, ES, LF, LS, Slack) 7

Total number of printed pages-4

14 (SEM-III) COM 3036

2025

COMMERCE

Paper : COM-3036

(International Financial Management)

Full Marks : 80

Time : Three hours

The figures in the margin indicate full marks for the questions.

Answer **all** the questions as directed.

1. Select the most appropriate answer from the multiple choices given against each :
1×5=5

(i) Which of the following is not an item in the Current Account of the Balance of Payments Account ?

- (a) Receipts from exports
- (b) Payments on imports
- (c) Loans taken from foreign countries
- (d) Donations received from foreign countries

(ii) An effective way for an MNC to assess its economic exposure is to look at the firm's _____.

- (a) income statement
- (b) liquidity
- (c) retained earnings
- (d) level of stockholder's equity

(iii) Which of the following are internal hedging techniques ?

- I. Leading
- II. Netting
- III. Swap

Select the correct answer from the following options:

- (a) I and II
- (b) II and III
- (c) I and III
- (d) I, II and III

(iv) Which of the following explains the orderly relationship between spot and forward currency exchange rates and the rates of interest between two countries ?

- (a) One-price rule
- (b) Interest-rate parity
- (c) Purchasing-power parity
- (d) Exchange-power parity

(v) Simultaneous purchase and sale of different currencies in two or more exchange markets to make profit is known as

- (a) Swaps
- (b) Speculation
- (c) Arbitrage
- (d) Hedging

2. Answer the following in about **50** words each : 2×5=10

- (a) State the finance functions of a multi-national firm.
- (b) State the importance of international trade.
- (c) What is full convertibility of currency ?
- (d) List out the functions of the International Monetary Fund.
- (e) Define 'Global Depository Receipt'.

3. Answer **any five** of the following in about **150-200** words each : 5×5=25

- (a) How do most financial centres quote exchange rate? Explain with suitable examples.
- (b) Distinguish between 'Clean Floating Exchange Rate' and 'Managed Floating Exchange Rate'.
- (c) Why did Bretton Woods system collapse ?
- (d) Discuss the reasons for which foreign exchange exposure risk arises.

- (e) Write a short note on Indian Depository Receipts.
- (f) Give a brief account of European Monetary System.
- (g) Discuss the methods to manage operating exposure.

4. Answer **any four** of the following in about **600** words each : 10×4=40

- (a) Discuss the structure of foreign exchange market and its regulation mechanism in India. 5+5=10
- (b) What is international liquidity ? Discuss the role of the International Monetary Fund in maintaining international liquidity. 3+7=10
- (c) Why the sum of the capital account and the current account should equal to zero ? How are discrepancies accounted for ? 5+5=10
- (d) Explain the Purchasing Power Parity theory and its relevance in the determination of exchange rate. 6+4=10
- (e) Enumerate the types of foreign exchange exposures that are usually encountered by multinational companies.
- (f) Why do companies issue Global Deposit Receipts (GDRs) ? Discuss the mechanism of issuing GDRs. 5+5=10

Total number of printed pages-4

14 (SEM-III) COM 3056

2025

COMMERCE

Paper : COM-3056

(IRLL)

Full Marks : 80

Time : Three hours

The figures in the margin indicate full marks for the questions.

Answer Question Nos. 1, 2 and any five from the rest.

1. Choose the correct option from the following :
1×5=5

(a) Which of the following is based on the notion that production system is privately owned and motivated by profits ?

- (i) Radical perspective
- (ii) Pluralistic perspective
- (iii) Unitary perspective
- (iv) Trusteeship approach

(b) Termination by the employer of the service of the worker for any reason whatsoever, otherwise than as punishment inflicted by way of disciplinary action is

- (i) Strike
- (ii) Layoff
- (iii) Retrenchment
- (iv) Dismissal

(c) Which theory is based on the assumption that labour like any other commodity is purchased and sold in the market and in the long run, value of labour tends to equal to the cost of production ?

- (i) Surplus Value Theory
- (ii) Subsistence Theory
- (iii) Bargaining Theory
- (iv) Marginal Productivity Theory

(d) Which of the following principles is not associated with labour legislation in India ?

- (i) Social justice
- (ii) Social equity
- (iii) Profit maximization
- (iv) Worker participation

(e) Industrial Relations (standing order) Act, 1946 applies to every industrial establishment employing

- (i) 75 workers
- (ii) 100 workers
- (iii) 150 workers
- (iv) 200 workers

2. Write short notes on : **(any five)** 3×5=15

- (a) Industrial Peace
- (b) Strike vs Lockout
- (c) Unfair Labour Practice
- (d) Ethical Codes

(e) Lok Adalat

(f) Works Committee

(g) Grievances

3. Discuss about the growth of Labour Policy early post-independence, middle period and recent reforms in modern period.

4+4+4=12

4. What do you know about the trade union movement in India ? Also what are the problems faced by trade unions ? Discuss.

6+6=12

5. Explain about the types and causes of industrial disputes.

6+6=12

6. Distinguish between arbitration and adjudication. Also, explain the role played by adjudicating body(s) in terms of process, award and enforceability.

4+8=12

7. What are the legislative measures and social security benefits provided to industrial workers in India ?

6+6=12

8. Highlight the objectives of ILO. Also briefly explain its various conventions.

12

Total number of printed pages-8

14 (SEM-III) COM 3046

2025

COMMERCE

Paper : COM-3046

**(Advanced Cost and
Management Accounting)**

Full Marks : 80

Time : Three hours

**The figures in the margin indicate
full marks for the questions.**

1. Answer as directed : 1×5=5

(a) _____ drivers are used to charge directly for the resources used each time an activity is performed.

(Fill in the gap with suitable answer)

(i) Intensity

(ii) Explicitly

(iii) Transaction

(iv) Informal

(b) The difference between the actual operating income of a division and the required expected income is known as _____.

(Fill in the gap with suitable answer)

- (i) Investment base
- (ii) Investment center
- (iii) Residual income
- (iv) Transfer price

(c) Which of the following is not an internal report of an enterprise ?

(Choose the correct option)

- (i) Profit and loss statement
- (ii) Labour turnover report
- (iii) Stock position report
- (iv) Cost sheet

(d) A graphical portrayal of the sales history of a product from the time it is introduced to the time when it is withdrawn is known as _____.

(Fill in the gap with suitable answer)

- (i) Value Chain Analysis
- (ii) Target Costing
- (iii) Activity Based Costing
- (iv) Life Cycle Costing

(e) Those fixed costs which have to be incurred even if production or operation of an undertaking are discontinued temporarily are called :

- (i) Out of pocket cost
- (ii) Shut down cost
- (iii) Sunk cost
- (iv) Period cost

2. Answer the following : **(any seven)**

5×7=35

- (a) Distinguish between cost control and cost reduction.
- (b) What is meant by transfer price ?
- (c) Write a short note on behavioral aspect of budgetary control.
- (d) What is meant by management reporting system ?
- (e) Explain the following statement with an example "Variable cost are fixed per unit but fixed costs are variable per unit."
- (f) Explain the significance of implicit cost in managerial decision making.

- (g) What are the objectives of management audit ?
- (h) Explain the objectives and importance of value analysis.
- (i) A manufacturing company finds that while the cost of making a component X in its own workshop is Rs 8.00 each, the same is available in the market at Rs 6.50 with an assurance of continuous supply. Give your suggestion whether to make or buy this component. Also give your opinion in case the supplier reduces the price from Rs 6.50 to Rs 5.50. The cost data is as follow :

Material Rs. 3.00

Direct Labour Rs. 2.00

Other variable expense Rs. 1.00

Depreciation Rs. 2.00

3. Answer the following : **(any four)** $10 \times 4 = 40$

- (a) Explain the process of implementation of responsibility accounting in a manufacturing organization.

Or

A company fixed the inter-divisional transfer prices for its product on the basis of cost plus an estimated return on investment in its divisions. The relevant portion of the budget for the division A for the year 2024-25 is given below :

Total Asset Rs. 10,00,000

Annual Fixed Cost Rs. 8,00,000

Variable Cost per unit Rs. 10

Budgeted volume of production per year 4,00,000 units

Desired return on investment 30%. You are required to determine the transfer price for the division A. Also explain the different transfer pricing methods
5+5=10

- (b) The following data are available in a manufacturing company for a year :

Fixed Expenses	Rs. (lakhs)
Wages and Salaries	9.5
Rent, rates and taxes	6.6
Depreciation	7.4
Administrative expenses	6.5

Semi-variable expenses (50%capacity)

Maintenance and repairs	3.5
Indirect Labour	7.9
Sales department salaries etc.	3.8
Administrative expenses	2.8
Variable expenses (50% capacity)	
Material	21.7
Labour	20.4
Other Expenses	7.9

Assume that the fixed expenses remain constant for all level of production, semi variable expenses remain constant between 45% and 65% of capacity increasing by 10% between 65% and 80% capacity and by 20% between 80% and 100% capacity.

Sales at various level are

50 % capacity Rs. 100 lakh

60% capacity Rs. 120 lakh

75% capacity Rs. 150 lakh

90% capacity Rs. 180 lakh

100% capacity Rs. 200 lakh

Prepare a flexible budget for the year and forecast the profit at 60%, 75%, 90% and 100% capacity.

(c) Aritri Ltd is a manufacturer of a range of goods. The cost structure of its different products is as follows :

	Product A (Rs./unit)	Product B (Rs./unit)	Product C (Rs./unit)
Direct Material	50	40	40
Direct Labour @Rs10/hour	30	40	50
Production overhead	30	40	50
Total Cost	110	120	140

Quantity produced and sold

Product A 10,000 units

Product B 20,000 units

Product C 30,000 units

Aritri Ltd was absorbing overheads on the basis of direct labour hours. The organization is about to introduce ABC system and has identified cost drivers and cost pools as follows :

Activity cost pool	Cost driver	Associated cost (Rs.)
Stores receiving	Purchase requisition	2,96,000
Inspection	Number of production runs	8,94,000
Dispatch	Orders executed	2,10,000
Machine setup	Number of setups	12,00,000

The following information is also provided:

Details	Product A	Product B	Product C
No. of Setups	360	390	450
No. of orders executed	180	270	300
No. of production runs	750	1050	1200
No. of purchase requisitions	300	450	500

You are required to calculate activity-based production cost of all the three products. The total production overheads are Rs. 26,00,000.

- (d) What is meant by human resource accounting ? Discuss briefly the cost-based model of human resource accounting along with their merits and demerits. 2+8=10
- (e) Identify *five* points of distinction between a cost audit and a financial audit. Explain how cost audit serves the interest of the management and shareholders.

Total number of printed pages-7

14 (SEM-III) COM 3066

2025

COMMERCE

Paper : COM-3066

(International Marketing)

Full Marks : 80

Time : Three hours

The figures in the margin indicate full marks for the questions.

1. Select the correct answer from the different alternatives : 1×7=7
 - (i) Being attuned to the nuance of culture so that a new culture can be viewed objectively, evaluated and appreciated is referred to as
 - (a) Cultural borrowing
 - (b) Cultural sensitivity
 - (c) Cultural emblem
 - (d) Cultural aesthetic

(ii) When a foreign company relinquishes control and ownership to the nationale it is referred to as

(a) Expropriation

(b) Nationalisation

(c) Domestication

(d) Confiscation

(iii) The _____ was created in March, 1991 by Brazil, Argentina, Paraguay and Uruguay with the signing of the Treaty of Asuncion.

(a) NAFTA

(b) APEC

(c) SAARC

(d) MERCOSUR

(iv) Which of the following is not an advantage of advertising standardisation ?

(a) It facilitates creation of a uniform corporate image.

(b) Economics of scale are achieved.

(c) Demographic segmentation of markets can be targeted through a uniform message.

(d) Increase in international travel among consumers favours standardised advertising strategy.

(v) Behaviour patterns or social customs that are appropriate for local and in which foreigners are expected not to participate is referred to as

(a) Cultural imperatives

(b) Cultural emblems

(c) Cultural universals

(d) Cultural exclusives

(vi) _____ was introduced to enable import of capital goods at concessional rate of duty subject to an appropriate export obligation accepted by the exporter.

(a) Export Promotion Capital Goods scheme (EPCG)

(b) Duty Entitlement Passbook scheme (DEPB)

(c) Duty Free Replenishment Certificate (DFRC)

(d) Export-Oriented Unit (EOU)

(vii) Which of the following is not a component of the International Marketing Information system ?

(a) Internal reporting system

(b) Internal audit system

(c) Market intelligence system

(d) Marketing decision support system

2. Write short notes on **any five** of the following: 5×5=25

(i) Product adoption in international market

(ii) Quotas

(iii) G20

(iv) Communication through non-verbal language

(v) Strategies for international market selection

(vi) International strategic alliance

(vii) Language of time, space and religion in the context of cultural differences

3. Explain the influence of self-reference criterion (SRC) on international marketing decision. How do international consumers process linguistic information ? 8+4=12

Or

Discuss the conditions that have led to the growth and development of global markets.

12

4. What are actionable subsidies ? Why do countries impose countervailing duties on imported products ? Discuss the reasons for difference between the developed and the developing national under the WTO system.

3+3+6=12

Or

State the features of an economic union. Write a detailed note on how the European Union promotes economic and social well-being of the citizens of its member countries.

4+8=12

5. Describe the various levels of branding decision adopted by International marketers.

12

Or

Explain the various types of intermediaries involved in direct and indirect channels in International marketing.

6. Explain the various decision criteria put forward by Onkvisit and Shaw to be considered for advertising standardisation in International Marketing. 12

Or

Explain the conditions when product adaptation becomes mandatory in International markets. Also highlight the perspectives of International Product Planning. 8+4=12