



**WEST BENGAL STATE UNIVERSITY**  
B.Com. Honours 6th Semester Examination, 2023

**FACACOR13T-B.COM. (CC13)**

**FINANCIAL MANAGEMENT**

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.  
Candidates should answer in their own words and adhere to the word limit as practicable.  
All symbols are of usual significance.*

**GROUP-A**

Answer any *two* questions from the following

10×2 = 20

1. (a) Distinguish between Simple interest and Compound interest. 4+6  
 (b) Mr. Sen deposits Rs. 20,000 at the end of every year for 5 years and the deposit earns a compound interest @ 8% p.a. Determine how much money he will have at the end of 5th year.  
 [Given.  $FVIFA_{r,n} = 5.867$  for  $r = 8\%$  and  $n = 5$ ]

2. (a) What are the basic assumptions of Walter's Dividend Model? 5+5  
 (b) Sunlight Ltd. has an investment of ₹25,00,000 divided into 50,000 ordinary shares and the internal rate of return of the company is 12%. What will be the price per share as per the Walter's Model if the payout ratio is 75% and Cost of Capital is 15%? Do you consider that the given payout ratio is optimum?

3. A company estimates its cost of debt and cost of equity for different debt-equity mix, as under: 10

% of Debt	0%	20%	40%	60%	80%	90%
Cost of Debt	-	10%	10%	12%	14%	16%
Cost of Equity	18%	19%	21%	25%	32%	40%

Compute the overall Cost of Capital and Optimal Debt Equity mix under the traditional theory.

**GROUP-B**

Answer any *two* questions from the following

15×2 = 30

4. (a) What is an indifference point in EBIT-EPS analysis? How do you compute it? 5+10

(b) MM Ltd. had the following Balance Sheet as on March 31, 2023:

Liabilities	₹ (in crores)	Assets	₹ (in crores)
Equity Share Capital (one crore shares of ₹10 each)	10	Fixed Assets (Net)	25
Reserves and Surplus	2	Current Assets	15
15% Debentures	20		
Current Liabilities	8		
	<u>40</u>		<u>40</u>

The additional information given is as under:

Fixed Costs per annum (excluding interest)	₹8 crores
Variable operating costs ratio	65%
Total Assets Turnover ratio	2.5
Income Tax Rate	40%

Required: Calculate the following:

(i) Earnings per share      (ii) DOL      (iii) DFL      (iv) DCL

5. A company is considering the following two capital investment proposals: 15

	Proposal I	Proposal II
	Rs.	Rs.
Investment required	4,00,000	5,00,000
Estimated life	4 years	5 years
Earnings before interest and taxes:	Rs.	Rs.
Year 1	1,20,000	1,40,000
Year 2	1,40,000	1,60,000
Year 3	1,60,000	1,80,000
Year 4	2,20,000	2,20,000
Year 5	-	2,00,000

If the corporate tax rate be 40% and the cut off rate be 10%, advise the company which proposal is preferable under IRR method.

6. From the following details concerning a manufacturing enterprise, estimate the amount of Working Capital needed to finance an activity level of 60%. The capacity of the concern is to produce 2,00,000 units p.a. 15

- (i) Expected selling price ₹25.
- (ii) 40% of selling price is the cost of raw materials.
- (iii) 20% of selling price is the cost of labour.
- (iv) Overhead (including depreciation ₹1,20,000) - ₹6,00,000.
- (v) Planned stock will include raw materials for ₹1,50,000 and 20,000 units of finished goods.
- (vi) Materials will stay in process for 1 month.
- (vii) Credit allowed to Debtors  $1\frac{1}{2}$  months.
- (viii) Credit allowed by Creditors 2 months.
- (ix) Lag in payment of wages is  $\frac{1}{2}$  month.
- (x) 40% of purchases and 20% of sales may be assumed to be made against cash.
- (xi) Bank Overdraft ₹2,00,000.
- (xii) Cash in hand is expected to be ₹82,000.
- (xiii) Production is carried on evenly during the year and wages and overheads accrued in the same way.

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Programme 6th Semester Examination, 2023

**FACGDSE07T-B.COM. (DSE2)**

**FINANCIAL STATEMENT ANALYSIS**

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate marks of question.  
Candidates should answer in their own words and adhere to the word limit as practicable.  
All symbols are of usual significance.*

**GROUP-A**

Answer any *two* questions from the following

10×2 = 20

1. What is Financial Statement? What are the objectives of Financial Statement? 3+7  
আর্থিক বিবরণী কাকে বলে? আর্থিক বিবরণীর উদ্দেশ্যগুলি কি কি?
2. From the following information, prepare a Fund Flow Statement for the year ended on 31.12.2021. 10

Liabilities	2020 Amount Rs.	2021 Amount Rs.	Assets	2020 Amount Rs.	2021 Amount Rs.
Capital	3,00,000	3,50,000	Land and Building	2,20,000	3,00,000
Bank Overdraft	3,20,000	2,00,000	Machinery	4,00,000	2,80,000
Bills Payable	1,00,000	80,000	Stock	1,00,000	90,000
Creditors	1,80,000	2,50,000	Debtors	1,40,000	1,60,000
			Cash	40,000	50,000
	9,00,000	8,80,000		9,00,000	8,80,000

**Additional information:**

- (i) Net Profit for the year 2021 amounted to Rs. 1,20,000.
- (ii) During the year a Machinery having book value of Rs. 30,000 was sold for Rs. 26,000.

3. Calculate Z-score as per Altman's Model from the particulars presented by L. Ltd and comment: 10

Working Capital to total assets	1:5
Retained Earning to total Assets	1:10
EBIT to total Assets	1:20
Market value of Equity to Book value of Total Debts	1:5
Sales to Total Assets	1 time

**GROUP-B**Answer any *two* questions from the following

15×2 = 30

4. From the following particulars prepare a summarized Balance Sheet in detail as at 31st December, 2022: 15

Fixed Assets to Net Worth	0.8:1
Current Ratio	3:1
Reserve included in Proprietors Fund	25%
Acid Test Ratio	3:2
Fixed Assets	Rs. 8,00,000
Cash and Bank Balances	Rs. 15,000
Current Liabilities (The firm has no Bank Overdraft)	Rs. 1,50,000

5. From the following information, prepare Cash Flow Statement for the year ended 31.12.2022 15

Liabilities	2021 Rs.	2022 Rs.	Assets	2021 Rs.	2022 Rs.
Capital	6,00,000	7,00,000	Land and Building	4,70,000	6,00,000
Bank Overdraft	3,20,000	2,00,000	Machinery	4,20,000	2,80,000
Bills Payable	1,00,000	80,000	Stock	1,00,000	90,000
Creditors	1,80,000	2,50,000	Debtors	1,40,000	1,60,000
			Cash	40,000	50,000
			Bank	30,000	50,000
	12,00,000	12,30,000		12,00,000	12,30,000

**Additional information:**

- (i) Net Profit for the year 2022 amounted to Rs. 1,50,000.  
(ii) During the year a Machinery costing Rs. 50,000 (accumulated depreciation Rs. 20,000) was sold for Rs. 26,000. The provision for depreciation against Machinery as on 31.12.2021 was Rs. 1,00,000 and on 31.12.2022 Rs. 1,70,000.
6. From the following information prepare Comparative and Common-size Balance Sheet of X Ltd. 15

	31.03.2022 (₹)	31.03.2021 (₹)
Equity Share Capital	25,00,000	25,00,000
Fixed Assets	36,00,000	30,00,000
Reserve and Surplus	6,00,000	5,00,000
Investments	5,00,000	5,00,000
Long term Loans	15,00,000	15,00,000
Current Assets	10,50,000	15,00,000
Current Liabilities	5,50,000	5,00,000

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Programme 6th Semester Examination, 2023

**FACGDSE08T-B.COM. (DSE2)**  
**BUSINESS ETHICS AND CORPORATE GOVERNANCE**

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.  
Candidates should answer in their own words and adhere to the word limit as practicable.*

**GROUP-A**

1. Answer any *five* questions: 2×5 = 10
- (a) Define business ethics.
  - (b) Distinguish between ethics and law.
  - (c) Name four stakeholders of a business.
  - (d) Write in short the nature of ethical dilemma.
  - (e) Define corporate governance.
  - (f) What is whistle-blowing policy?
  - (g) Give four examples of CSR practice.
  - (h) What is an audit committee?

**GROUP-B**

2. Answer any *four* questions: 5×4 = 20
- (a) Explain in brief the linkage between business ethics and business performance.
  - (b) What is the relationship between ethics and morality?
  - (c) What are the characteristics of ethical dilemma?
  - (d) Write a brief note on Japanese model of corporate governance.
  - (e) Who are the different types of whistle blowers in corporate context?
  - (f) Discuss in brief the relationship between CSR and business ethics.

**GROUP-C**

3. Answer any *two* questions: 10×2 = 20
- (a) Discuss in brief Kohlberg's six stages of moral development.
  - (b) Give a brief account of common ethical dilemma in marketing.
  - (c) How far whistle blowing policy is successful in the context of recent corporate scams in India?
  - (d) What are the provisions regarding CSR u/s 135 of the Companies Act, 2013?

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Programme 6th Semester Examination, 2023

**FACGDSE10T-B.COM. (DSE2)**

**RURAL MARKETING AND INTERNATIONAL MARKETING**

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate marks of question.  
Candidates should answer in their own words  
and adhere to the word limit as practicable.*

*প্রাঙ্গিক সীমার মধ্যস্থ সংখ্যাটি প্রশ্নের মান নির্দেশ করে।  
পরীক্ষার্থীদের নিজের ভাষায় যথা সম্ভব শব্দসীমার মধ্যে  
উত্তর দিতে হবে।*

**GROUP-A**

**বিভাগ-ক**

**Answer any five questions**

**2×5 = 10**

**নিম্নলিখিত যে-কোনো পাঁচটি প্রশ্নের উত্তর দাও**

1. Briefly explain rural marketing.  
গ্রামীণ বিপণন বলতে কি বোঝো ?
2. What is Letter of Credit?  
প্রত্যয়পত্র বা Letter of Credit বলতে কি বোঝো ?
3. Write any two differences between Domestic marketing and International marketing.  
দেশীয় বিপণন এবং আন্তর্জাতিক বিপণনের যে-কোনো দুটি পার্থক্য দেখাও।
4. Why rural marketing is important?  
গ্রামীণ বিপণন বা কৃষি বিপণন কেন গুরুত্বপূর্ণ ?
5. What do you mean by GATT?  
GATT বলতে কি বোঝো ?
6. What are the two important characteristics of a rural customer?  
গ্রামীণ ক্রেতার দুটি গুরুত্বপূর্ণ বৈশিষ্ট্য কি কি ?
7. What are agro-chemicals?  
Agro-chemicals বলতে কি বোঝো ?
8. Mention two tools of International promotion.  
আন্তর্জাতিক বিক্রয় সম্প্রসারণের দুটি হাতিয়ার আলোচনা করো।

**GROUP-B**

বিভাগ-খ

Answer any *four* questions

5×4 = 20

যে-কোনো চারটি প্রশ্নের উত্তর দাও

9. Discuss the role of the government in marketing of agricultural products.  
কৃষি-দ্রব্য বিপণনের ক্ষেত্রে সরকারের ভূমিকা আলোচনা করো।
10. Discuss the challenges of agricultural marketing.  
কৃষি বিপণনের পথে বাধাগুলি কি কি ?
11. What are the types of agricultural products?  
বিভিন্ন ধরনের কৃষি পণ্যগুলি কি কি ?
12. What are the advantages of having a global brand?  
আন্তর্জাতিক মানের পণ্য থাকার সুবিধাগুলি কি কি ?
13. Discuss the economic elements of international marketing environment.  
আন্তর্জাতিক বিপণনের পরিবেশের অর্থনৈতিক উপাদানগুলি কি কি ?
14. Write a short note on Dumping.  
“Dumping” বলতে কি বোঝো ?

**GROUP-C**

বিভাগ-গ

Answer any *two* questions

10×2 = 20

যে-কোনো দুটি প্রশ্নের উত্তর দাও

15. Discuss the factors influencing buying decision of rural consumers.  
গ্রামীণ ক্রেতার ক্রয় সিদ্ধান্ত কি কি বিষয়ের উপর নির্ভর করে ?
16. Discuss the problems of Agricultural Marketing.  
কৃষি বিপণনের অসুবিধাগুলি ব্যাখ্যা করো।
17. What is International Product Life Cycle? — Discuss  
আন্তর্জাতিক পণ্য জীবন-চক্র বলতে কি বোঝো ? — আলোচনা করো।
18. Explain about the political and legal environment of International business.  
আন্তর্জাতিক বাণিজ্যের রাজনৈতিক এবং আইনগত পরিবেশ সম্পর্কে আলোচনা করো।

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Honours 6th Semester Examination, 2023

**FACADSE07T-B.COM. (DSE3/4)**

**FINANCIAL STATEMENT ANALYSIS**

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.*

*Candidates should answer in their own words and adhere to the word limit as practicable.*

**GROUP-A**

Answer any *two* questions from the following

10×2 = 20

1. What do you mean by Financial Statement Analysis? Briefly explain the importance of Financial Statement Analysis. 2+8
  
2. From the following information prepare a summarized Balance Sheet of X Company as on 31.03.2023 assuming that the capital is composed of Equity Shares of Rs. 10 each. 10
  - (a) Liquid ratio 1.5
  - (b) Current Ratio 2.5
  - (c) Fixed Assets to Proprietorship Fund Ratio 0.75
  - (d) Working Capital Rs. 1,20,000
  - (e) Reserves and Surplus Rs. 60,000
  - (f) Bank Overdraft Rs. 20,000
  
3. From the following extracted figures of Balance Sheet of X & Co., prepare a Comparative Statement: 10

Particulars	01.04.2018	01.04.2019
Equity Shares Capital	4,00,000	5,00,000
Preference Shares Capital	2,00,000	1,00,000
10% Debenture	1,50,000	1,00,000
Reserve and Surplus	40,000	70,000
Long term loans	2,00,000	3,00,000
Investment	2,20,000	2,50,000
Fixed Assets	5,70,000	6,30,000
Current Assets	2,80,000	3,10,000
Current Liabilities	80,000	1,20,000



## GROUP-B

Answer any *two* questions from the following

15×2 = 30

4. From the following information prepare (a) A Statement of Changes in Working Capital and (b) Fund Flow Statement for the year ended 31.03.2023.

15

Balance Sheets as on 31.03.2022 and 31.03.2023

Particulars	Note No.	31.03.2022 (Rs.)	31.03.2023 (Rs.)
<b>I. EQUITY AND LIABILITIES</b>			
<b>1. Shareholders' Funds</b>			
(a) Share Capital—Equity Share Capital		10,00,000	11,00,000
(b) Reserves and Surplus	1.	2,80,000	3,70,000
<b>2. Non-Current Liabilities</b>			
(a) Long-term Borrowings—Debenture		5,00,000	3,00,000
<b>3. Current Liabilities</b>			
(a) Trade Payables	2.	70,000	70,000
(b) Short-term Provisions—Provisions for Income Tax		40,000	1,10,000
<b>TOTAL</b>		<b>18,90,000</b>	<b>19,50,000</b>
<b>II. ASSETS</b>			
<b>1. Non-Current Assets</b>			
(a) Fixed Assets			
(i) Tangible Assets	3.	10,20,000	14,60,000
(ii) Intangible Assets—Goodwill		50,000	40,000
(b) Current Assets			
(i) Inventories—Stock		2,50,000	2,10,000
(ii) Trade Receivables—Debtors	4.	2,70,000	2,16,000
(iii) Cash and Cash Equivalent—Cash		3,00,000	24,000
<b>TOTAL</b>		<b>18,90,000</b>	<b>19,50,000</b>

## Notes to Accounts:

Details	31.03.2022 (Rs.)	31.03.2023 (Rs.)
<b>1. Reserves and Surplus</b>		
(a) General Reserve	2,00,000	2,00,000
(b) Balance in Statement of Profit and Loss	80,000	1,70,000
	<b>2,80,000</b>	<b>3,70,000</b>
<b>2. Trade Payables</b>		
(a) Creditors	50,000	40,000
(b) Bills Payable	20,000	30,000
	<b>70,000</b>	<b>70,000</b>
<b>3. Fixed Assets—Tangible Assets</b>		
(a) Land	4,20,000	6,60,000
(b) Machinery	6,00,000	8,00,000
	<b>10,20,000</b>	<b>14,60,000</b>
<b>4. Trade Receivables</b>		
(a) Debtors	3,00,000	2,40,000
Less: Provision for Bad Debt	30,000	24,000
	<b>2,70,000</b>	<b>2,16,000</b>

**Additional Information:**

- (i) During the year, a part of machine costing Rs. 7,500 (accumulated depreciation Rs. 2,500) was sold for Rs. 3,000.
- (ii) Income tax paid during the year Rs. 20,000.
- (iii) Depreciation provided on machinery during the year was Rs. 50,000.

5. (a) What do you mean by Corporate Distress? What are the causes of Corporate Distress? 2+6
- (b) Using ALTMAN'S function calculate Z Score in case of X Ltd., where five accounting ratios are as follows and interprets the results: 7

EBIT to Total Assets	18%
Accumulated earnings to Total Assets	35%
Working capital proportion	40%
Capital gearing position	180%
Sales to Total Asset	3 times

6. From the following information, prepare a Cash Flow Statement for the year ended 31.03.2023. 15

**Balance Sheets as on 31.03.2022 and 31.03.2023**

Particulars	Note No.	31.03.2022 (Rs.)	31.03.2023 (Rs.)
<b>I. EQUITY AND LIABILITIES</b>			
<b>1. Shareholders' Funds</b>			
(a) Share Capital	1.	15,00,000	15,00,000
(b) Reserves and Surplus	2.	13,00,000	15,00,000
<b>2. Current Liabilities</b>			
(a) Trade Payables—Creditors		7,00,000	2,00,000
(b) Short-term Provisions—Provision for Taxation		3,00,000	4,00,000
<b>TOTAL</b>		<b>38,00,000</b>	<b>36,00,000</b>
<b>II. ASSETS</b>			
<b>1. Non-Current Assets</b>			
<b>(a) Fixed Assets</b>			
(i) Tangible Assets—Plant at WDV		15,00,000	18,00,000
<b>2. Current Assets</b>			
(i) Inventories—Stock		6,00,000	3,00,000
(ii) Trade Receivables—Debtors		15,00,000	9,00,000
(iii) Cash and Cash Equivalent—Cash		2,00,000	6,00,000
<b>TOTAL</b>		<b>38,00,000</b>	<b>36,00,000</b>

**Notes to Accounts:**

Details	31.03.2022 (Rs.)	31.03.2023 (Rs.)
<b>1. Share Capital</b>		
(a) Equity Share Capital of Rs. 100 each	10,00,000	15,00,000
(b) Redeemable Preference Shares of Rs. 100 each; Rs. 50 paid	5,00,000	Nil
	<b>15,00,000</b>	<b>15,00,000</b>
<b>2. Reserves and Surplus</b>		
(a) General Reserve	10,00,000	7,00,000
(b) Balance in Statement of Profit and Loss	2,75,000	3,00,000
(c) Share Premium	25,000	Nil
(d) Capital Redemption Reserve	Nil	5,00,000
	<b>13,00,000</b>	<b>15,00,000</b>

**Additional Information:**

- (i) During the year the Company paid Rs. 2,00,000 as equity dividend and Rs. 56,250 as preference dividend.
- (ii) The Company redeemed the preference shares at a premium of 5% after making a call of Rs. 50 per share to make the shares fully paid.
- (iii) One plant whose book value was Rs. 1,00,000 was sold at a loss of Rs. 25,000 and the Company purchased plant for Rs. 6,00,000.
- (iv) Rs. 3,50,000 was provided by the Company during the year for taxation.

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Programme 6th Semester Examination, 2023

**FACGDSE09T-B.COM. (DSE2)**  
**RETAIL MANAGEMENT AND MARKETING OF SERVICES**

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.  
Candidates should answer in their own words and adhere to the word limit as practicable.*

**GROUP-A**

**Answer any five questions**

2×5 = 10

1. Define Retailing.
2. What do you mean by service communication mix?
3. Define Retail Pricing.
4. State two characteristics of service marketing.
5. What is Single channel retailing?
6. Give two examples of educational services.
7. Mention two roles of Multichannel retailing.
8. Define Health care services.

**GROUP-B**

**Answer any four questions**

5×4 = 20

9. Briefly explain the importance of Retail Management.
10. Discuss about different types of service.
11. Write short note on Present scenario of retailing in India.
12. How "Place" plays a vital role in service marketing?
13. Write a short note on Customer Relationship Management.
14. Write a brief note on communication strategy.

**GROUP-C**

**Answer any two questions**

10×2 = 20

15. Explain the different organized retail formats in India.
16. Examine the points significant to the marketing of educational services.
17. Explain the various factors affecting retail pricing decisions.
18. Discuss the challenges involved in the marketing of services.

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Programme 6th Semester Examination, 2023

**FACGDSE10T-B.COM. (DSE2)**

**RURAL MARKETING AND INTERNATIONAL MARKETING**

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate marks of question.  
Candidates should answer in their own words  
and adhere to the word limit as practicable.*

*প্রান্তিক সীমার মধ্যস্থ সংখ্যাটি প্রশ্নের মান নির্দেশ করে।  
পরীক্ষার্থীদের নিজের ভাষায় যথা সম্ভব শব্দসীমার মধ্যে  
উত্তর দিতে হবে।*

**GROUP-A**

**বিভাগ-ক**

**Answer any five questions**

**2×5 = 10**

**নিম্নলিখিত যে-কোনো পাঁচটি প্রশ্নের উত্তর দাও**

1. Briefly explain rural marketing.  
গ্রামীণ বিপণন বলতে কি বোঝো ?
2. What is Letter of Credit?  
প্রত্যয়পত্র বা Letter of Credit বলতে কি বোঝো ?
3. Write any two differences between Domestic marketing and International marketing.  
দেশীয় বিপণন এবং আন্তর্জাতিক বিপণনের যে-কোনো দুটি পার্থক্য দেখাও।
4. Why rural marketing is important?  
গ্রামীণ বিপণন বা কৃষি বিপণন কেন গুরুত্বপূর্ণ ?
5. What do you mean by GATT?  
GATT বলতে কি বোঝো ?
6. What are the two important characteristics of a rural customer?  
গ্রামীণ ক্রেতার দুটি গুরুত্বপূর্ণ বৈশিষ্ট্য কি কি ?
7. What are agro-chemicals?  
Agro-chemicals বলতে কি বোঝো ?
8. Mention two tools of International promotion.  
আন্তর্জাতিক বিক্রয় সম্প্রসারণের দুটি হাতিয়ার আলোচনা করো।

**GROUP-B**

বিভাগ-খ

Answer any *four* questions

5×4 = 20

যে-কোনো চারটি প্রশ্নের উত্তর দাও

9. Discuss the role of the government in marketing of agricultural products.  
কৃষি-দ্রব্য বিপণনের ক্ষেত্রে সরকারের ভূমিকা আলোচনা করো।
10. Discuss the challenges of agricultural marketing.  
কৃষি বিপণনের পথে বাধাগুলি কি কি ?
11. What are the types of agricultural products?  
বিভিন্ন ধরনের কৃষি পণ্যগুলি কি কি ?
12. What are the advantages of having a global brand?  
আন্তর্জাতিক মানের পণ্য থাকার সুবিধাগুলি কি কি ?
13. Discuss the economic elements of international marketing environment.  
আন্তর্জাতিক বিপণনের পরিবেশের অর্থনৈতিক উপাদানগুলি কি কি ?
14. Write a short note on Dumping.  
“Dumping” বলতে কি বোঝো ?

**GROUP-C**

বিভাগ-গ

Answer any *two* questions

10×2 = 20

যে-কোনো দুটি প্রশ্নের উত্তর দাও

15. Discuss the factors influencing buying decision of rural consumers.  
গ্রামীণ ক্রেতার ক্রয় সিদ্ধান্ত কি কি বিষয়ের উপর নির্ভর করে ?
16. Discuss the problems of Agricultural Marketing.  
কৃষি বিপণনের অসুবিধাগুলি ব্যাখ্যা করো।
17. What is International Product Life Cycle? — Discuss  
আন্তর্জাতিক পণ্য জীবন-চক্র বলতে কি বোঝো ? — আলোচনা করো।
18. Explain about the political and legal environment of International business.  
আন্তর্জাতিক বাণিজ্যের রাজনৈতিক এবং আইনগত পরিবেশ সম্পর্কে আলোচনা করো।

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Programme 6th Semester Examination, 2023

**FACGGEC02T-B.COM. (GE2)**

**MARKETING MANAGEMENT AND HUMAN RESOURCE MANAGEMENT**

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate marks of question.  
Candidates should answer in their own words  
and adhere to the word limit as practicable.*

*প্রান্তিক সীমার মধ্যস্থ সংখ্যাটি প্রশ্নের মান নির্দেশ করে।  
পরীক্ষার্থীদের নিজের ভাষায় যথা সম্ভব শব্দসীমার মধ্যে  
উত্তর দিতে হবে।*

**GROUP-A**

**বিভাগ-ক**

1. Answer any *five* questions:

2×5 = 10

নিম্নলিখিত যে-কোনো পাঁচটি প্রশ্নের উত্তর দাও:

(a) Define marketing management.

বিপণন ব্যবস্থাপনার সংজ্ঞা দাও।

(b) What do you mean by Branding?

নামকরণ বলতে কি বোঝো ?

(c) What is Human Resource Planning?

মানব সম্পদ পরিকল্পনা বলতে কি বোঝো ?

(d) Mention two external sources of recruitment.

নিয়োগের দুটি বাহ্যিক উৎসের উল্লেখ করো।

(e) What is Product life cycle?

পণ্যের জীবনচক্র কি ?

(f) What is sales promotion?

বিক্রয় সম্প্রসারণ কি ?

(g) Define marketing mix.

বিপণন মিশ্রণের সংজ্ঞা দাও।

(h) What do you mean by market segmentation?

বাজার বিভাগীয়করণ বলতে কি বোঝো ?

**GROUP-B**

বিভাগ-খ

2. Answer any *four* questions:

5×4 = 20

নিম্নলিখিত যে-কোনো *চারটি* প্রশ্নের উত্তর দাও:

- (a) Discuss the importance of marketing management.  
বিপণন ব্যবস্থাপনার গুরুত্ব আলোচনা করো।
- (b) Explain the importance of packaging in marketing.  
বিপণন ক্ষেত্রে মোড়কজাতকরণের গুরুত্ব ব্যাখ্যা করো।
- (c) Discuss the qualities of a good salesman.  
একজন উত্তম বিক্রয় কর্মীর গুণাবলী আলোচনা করো।
- (d) Discuss the functions of Retailers.  
খুচরা বিক্রেতার কার্যাবলী আলোচনা করো।
- (e) What are the benefits of branding?  
নামকরণের সুবিধাগুলি কি কি ?
- (f) Distinguish between marketing and selling.  
বিপণন এবং বিক্রয়ের মধ্যে পার্থক্য নিরূপণ করো।

**GROUP-C**

বিভাগ-গ

3. Answer any *two* questions:

10×2 = 20

নিম্নলিখিত যে-কোনো *দুটি* প্রশ্নের উত্তর দাও:

- (a) Discuss the elements of marketing mix.  
বিপণন মিশ্রণের উপাদানগুলি আলোচনা করো।
- (b) “Advertisement expenditure is a wasteful one.” — Discuss.  
“বিজ্ঞাপন ব্যয় একটি অপচয়।” — আলোচনা করো।
- (c) Explain the importance of industrial relation.  
শিল্প সম্পর্কের গুরুত্ব ব্যাখ্যা করো।
- (d) Discuss the factors affecting pricing of a product.  
পণ্যের দাম নির্ধারণের বিভিন্ন উপাদানগুলি আলোচনা করো।

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Honours 6th Semester Examination, 2023

**FACADSE08T-B.COM. (DSE3/4)**

**BUSINESS ETHICS AND CORPORATE GOVERNANCE**

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.  
Candidates should answer in their own words and adhere to the word limit as practicable.*

**GROUP-A**

Answer any *two* questions from the following

10×2 = 20

1. Discuss Kohlberg's six stages of moral development.
2. Explain the CSR provisions under the Companies Act, 2013.
3. What do you mean by ethical dilemma? Explain the process of resolution of ethical dilemma. 3+7
4. (a) Explain the traits of an ethical leader. 5+5  
(b) Distinguish between ethics and law.
5. What are the factors that lead to unethical practice?
6. Discuss the powers and responsibilities of corporate board.

**GROUP-B**

Answer any *two* questions from the following

15×2 = 30

7. (a) Explain the relationship between corporate social responsibility and business ethics. 8+7  
(b) Briefly describe stakeholder mapping.
8. Explain the following: 5+5+5  
(a) Teleological approach  
(b) Audit Committee  
(c) Corporate Philanthropy.
9. Explain American and Japanese models of corporate governance.
- 10.(a) Discuss the recent developments in respect of corporate scandals in India. 10+5  
(b) Explain the role of Shareholders Grievance Committee.
11. Make a note on the whistle-blower legislation across countries. 15
- 12.(a) Mention the component of corporate culture. 5+10  
(b) Make a note of common ethical dilemma in marketing and HRM.

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