



**WEST BENGAL STATE UNIVERSITY**  
B.Com. Programme 6th Semester Examination, 2022

**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 দাওঃ
- (a) Discuss the meaning of marketing.  
বিপণনের অর্থ আলোচনা করো।
- (b) What are the four characteristics of marketing management?  
বিপণন ব্যবস্থাপনার চারটি বৈশিষ্ট্য কি কি ?
- (c) What do you mean by physical distribution?  
ভৌত বণ্টন বলতে তুমি কি বোঝো ?
- (d) Distinguish between marketing and selling.  
বিপণন ও বিক্রয়ের মধ্যে পার্থক্য করো।
- (e) What do you mean by marketing Mix?  
বিপণন মিশ্রণ বলতে তুমি কি বোঝো ?
- (f) What is sales promotion?  
বিক্রয় সম্প্রসারণ বলতে কি বোঝো ?
- (g) What is consumer satisfaction?  
ক্রেতা সন্তুষ্টি বলতে কি বোঝো ?
- (h) What is market segmentation?  
বাজার বিভাজন বলতে কি বোঝো ?
- (i) What do you mean by Human Resource Management?  
মানবসম্পদ ব্যবস্থাপনা বলতে কি বোঝো ?
- (j) What do you mean by job evaluation?  
কার্য মূল্যায়ন বলতে কি বোঝো ?

- (k) Mention two methods of promotion.  
পদোন্নতির দুটি ধরনের উল্লেখ করো।
- (l) What is training?  
প্রশিক্ষণ বলতে কি বোঝো ?
- (m) Mention four characteristics of self-appraisal.  
আত্ম-মূল্যায়নের চারটি বৈশিষ্ট্য উল্লেখ করো।
- (n) What is communication process?  
জ্ঞাতকরণ প্রক্রিয়া কাকে বলে ?
- (o) What is Publicity?  
প্রচার বলতে কি বোঝো ?
- (p) What is channel of distribution?  
বণ্টনের গতিপথ কাকে বলে ?

**GROUP-B**

বিভাগ-খ

2. **Answer any four questions:**

5×4 = 20

নিম্নলিখিত যে-কোনো চারটি প্রশ্নের উত্তর দাও:

- (a) Discuss the objectives of Pricing.  
দাম নির্ধারণের উদ্দেশ্য বর্ণনা করো।
- (b) Discuss the role of social marketing.  
সামাজিক বিপণনের ভূমিকা বর্ণনা করো।
- (c) Discuss the techniques of Sales promotion.  
বিক্রয় সম্প্রসারণের কৌশল বর্ণনা করো।
- (d) What are the advantages of labelling?  
লেবেল আটাইকরণের সুবিধাগুলি কি কি ?
- (e) Explain the importance of market segmentation.  
বাজার বিভাজনের গুরুত্বগুলি আলোচনা করো।
- (f) What are the importance of Human Resource Management?  
মানবসম্পদ ব্যবস্থাপনার গুরুত্বগুলি কি কি ?
- (g) Explain the external sources of recruitment.  
নিয়োগের বাহ্যিক উৎসসমূহ ব্যাখ্যা করো।
- (h) Discuss the benefit of training.  
প্রশিক্ষণের সুবিধা বর্ণনা করো।
- (i) Discuss the features of job evaluation.  
কর্ম মূল্যায়নের বৈশিষ্ট্য ব্যাখ্যা করো।
- (j) Discuss the advantages of online marketing.  
অনলাইন বিপণনের সুবিধাসমূহ ব্যাখ্যা করো।

- (k) Differentiate between Recruitment and Selection.  
নিয়োগ এবং নির্বাচনের মধ্যে পার্থক্য করো।
- (l) What are the functions of advertising?  
বিজ্ঞাপনের কার্যাবলি কি কি ?

**GROUP-C**

বিভাগ-গ

3. Answer any *two* questions:

10×2 = 20

নিম্নলিখিত যে-কোনো দুটি প্রশ্নের উত্তর দাওঃ

- (a) Discuss the advantages and disadvantages of internal sources of recruitment.  
অভ্যন্তরীণ নিয়োগের উৎসসমূহের সুবিধা এবং অসুবিধাগুলি ব্যাখ্যা করো।
- (b) Discuss fringe benefits provided to employees by the organisation.  
সংগঠন দ্বারা যেসকল প্রাস্তিক সুবিধা কর্মীদের প্রদান করা হয়, তা ব্যাখ্যা করো।
- (c) Discuss the objectives of Job evaluation.  
কর্ম মূল্যায়নের উদ্দেশ্য বর্ণনা করো।
- (d) Discuss the functions of Human Resource Management.  
মানবসম্পদ ব্যবস্থাপনার কার্যাবলী বর্ণনা করো।
- (e) Discuss the importance of branding.  
নামকরণের প্রয়োজনীয়তা বর্ণনা করো।
- (f) Explain the stages of product life cycle.  
পণ্যের জীবনচক্রের পর্যায়গুলি ব্যাখ্যা করো।
- (g) Discuss the nature of consumer behaviour.  
ভোক্তার আচরণের প্রকৃতি বর্ণনা করো।
- (h) Discuss different factors for pricing of product.  
পণ্যের দাম নির্ধারণের বিবেচ্য বিষয়সমূহ আলোচনা করো।

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Honours 6th Semester Examination, 2022

**FACADSE09T-B.COM. (DSE3/4)**

**RETAIL MANAGEMENT AND MARKETING OF SERVICES**

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.*

**GROUP-A**

1. Answer any **five** questions from the following: 2×5 = 10
- (a) What do you mean by large-scale retailing?
  - (b) How do you define retail format?
  - (c) Why is retailer called “buyers agent”?
  - (d) What do you mean by multi-channel retailing?
  - (e) Mention two functions of retailing.
  - (f) Highlight two characteristics of services.
  - (g) Write any two advantages of single channel retailing.
  - (h) Point out any two disadvantages of multi channel retailing.
  - (i) What do you mean by odd pricing in retail?
  - (j) Briefly describe “Price-off” as a retail promotion tool.
  - (k) Briefly explain “people” as an element of service marketing mix.
  - (l) Give two examples of media services.
  - (m) Write any two functions of financial services in service marketing.
  - (n) Give two examples of health care services.
  - (o) Briefly explain “physical evidence” as an element of service marketing mix.
  - (p) What do you mean by promotional mix in retailing?

**GROUP-B**

2. Answer any **four** questions from the following: 5×4 = 20
- (a) Discuss in brief, the importance of retail promotion.
  - (b) Enumerate the factors that are limiting the growth of retailing in India.
  - (c) Write a short note on Customer Relationship Management.

- (d) Describe the impact of service marketing in an economy.
- (e) Discuss in brief, the concept of Travel and Tourism services.
- (f) Explain, in brief, the concept of Educational services.
- (g) Write a short note on present scenario of retailing in India.
- (h) Discuss in brief, about the communication strategies used in service marketing.
- (i) Write a short note on “pricing of services”.
- (j) Describe the different types of services.
- (k) Explain, in brief, the need and importance of retailing.
- (l) Write a short note on “Service Communication Mix”.

**GROUP-C**

3. Answer any *two* questions from the following: 10×2 = 20
- (a) Write a note on “Managing Service Quality.
  - (b) Explain the role of 4P’s in service marketing mix.
  - (c) Enumerate the role of Information Technology in service marketing.
  - (d) Enunciate the factors affecting retail pricing in India.
  - (e) Discuss the characteristics of non-profit and profit organizations in service marketing.
  - (f) Elaborate the evolution of retail business in India.
  - (g) Describe the elements of Service Marketing Mix in Indian Context.
  - (h) Discuss the nature and functions of Financial Services in India.

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**WEST BENGAL STATE UNIVERSITY**

B.Com. Honours 6th Semester Examination, 2022

**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**

1. Answer any **five** questions from the following 2×5 = 10
- (a) Define Corporate Governance.
  - (b) What do you mean by Whistle-blowing policy?
  - (c) Define Corporate Social Responsibility (CSR).
  - (d) Give the idea of business ethics.
  - (e) What is ethical leadership?
  - (f) Define ethical dilemma.
  - (g) Elaborate the idea of Corporate Sustainability.
  - (h) What is meant by Grievance?
  - (i) Define Corporate Reforms.
  - (j) What do you mean by Investors relation committee?
  - (k) Elaborate the idea of stakeholder mapping.
  - (l) Define traits of a Leader.
  - (m) Briefly reproduce the deontological approach.
  - (n) What are the Social Aspects of Business Ethics?
  - (o) Define Corporate Scandal.
  - (p) What do you mean by Morality?

**GROUP-B**

2. Answer any **four** questions from the following 5×4 = 20
- (a) Distinguish between ethics and morality.
  - (b) Write a short note on ethical leadership styles.
  - (c) Briefly describe the characteristics of ethical dilemmas.
  - (d) Explain the responsibilities of corporate boards.

- (e) Mention about the different types of whistleblowers.
- (f) Discuss the Relationship of CSR with Corporate Sustainability.
- (g) Distinguish between CSR and Corporate Governance.
- (h) Briefly reproduce the Stakeholder theory.
- (i) Point out the difference between ethics and law.
- (j) Briefly mention the ethical dilemma resolution process.
- (k) Distinguish between CSR and Business Ethics.
- (l) Explain the role of shareholders grievance committee.

### GROUP-C

3. Answer any *two* questions from the following 10×2 = 20
- (a) Define business Ethics. Discuss its nature.
  - (b) Mention the corporate governance reforms mentioned in the Companies Act, 2013.
  - (c) Explain the recent corporate scams of Satyam Computers, Kingfisher Group.
  - (d) Discuss the CSR provisions under the Companies Act, 2013.
  - (e) Make a note on the whistle-blower legislation across countries.
  - (f) Explain European, Indian models of corporate governance.
  - (g) Discuss the recent developments in respect of corporate scandals in India.
  - (h) Make a note of common ethical dilemma in marketing and HRM.

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Programme 6th Semester Examination, 2022

**FACGDSE11T-B.COM. (DSE2)**

**INTERNET AND WWW AND FUNCTIONAL E-BUSINESS SYSTEM**

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 from the following**

2×5 = 10

1. Name any two layers of TCP/IP Protocol Architecture.
2. Name any two basic Internet Tools.
3. What do you mean by Extranet?
4. What do you mean by 'Enterprise Wide Security Framework'?
5. Give the meaning of fixed webpage design.
6. What is the use of GPRS?
7. State the different levels of strategies.
8. Give two examples of E-Strategy.
9. Mention any two types of Intranets.
10. Give two examples of Internet Communication Tools.
11. State any two objectives of a website.
12. Give any two examples of Information Search Tools in Internet.
13. What do you mean by 'Supply Chain Management'?
14. What is meant by value chain?



15. State any two benefits of mobile commerce.
16. State two important reasons as to why maintenance of websites is required.

**GROUP-B**

**Answer any *four* questions from the following**

**5×4 = 20**

17. With suitable examples, explain in brief the meaning of 'Internet Architecture'.
18. Write a short note on 'Network File System'.
19. Name any two 'information retrieval tools' and explain them in brief.
20. What do you mean by 'Electronic Meeting Systems'? Briefly explain any one of such systems.
21. In the context of Internet Security, highlight the important benefits of firewall.
22. Briefly discuss on the role of E-commerce in financial services.
23. Briefly discuss the ways in which the size of a webpage is determined.
24. What do you mean by wireless spectrum? In this context state the meaning of 'Wireless Application Protocol'.
25. Write a short note on 'Website Security Risks'.
26. Discuss on the importance of E-commerce in modern business.
27. What is an IP address? How does it help in the transmission of 'packets'?
28. What is Direct Marketing? Highlight the use of E-Business in direct marketing.

**GROUP-C**

**Answer any *two* questions from the following**

**10×2 = 20**

29. What is TCP/IP? Explain how it works. 3+7=10
30. What do you mean by information search tools? Briefly discuss the different types of tools used for searching information. 2+8=10
31. Define Intranet and Extranet. Clearly point out their differences. 4+6=10

32. In the context of 'Internet Security', explain the various components and constituents of Firewall.
33. What do you mean by 'Value Chain Integration'? Explain the key components of value chain. 2+8=10
34. Explain the advantages and disadvantages of fixed webpage design.
35. What do you mean by 'Wireless Datagram Protocol'? Explain the advantages of Wireless Technology. 4+6=10
36. Explain the different levels of E-Business Strategies.
37. Name the different 'Internet Tools' and explain their functions in brief.

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Honours 6th Semester Examination, 2022

**FACADSE10T-B.COM. (DSE3/4)**

**RURAL MARKETING AND INTERNATIONAL MARKETING**

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.*

**GROUP-A**

1. Answer any **five** questions from the following: 2×5 = 10
- (a) Define the term “Urban Market”.
  - (b) Point out two differences between International Marketing and Domestic Marketing.
  - (c) Highlight the importance of rural marketing.
  - (d) How do you define rural consumers’ attitude?
  - (e) Define the term “Certificate of Origin”.
  - (f) Give two examples of consumable agricultural inputs.
  - (g) What do you mean by export incentives?
  - (h) Point out the characteristics of rural consumers.
  - (i) Define the term “Anti-Dumping” Duty.
  - (j) What do you mean by rural marketing environment?
  - (k) How do you define internationalization of business?
  - (l) Define the term “Bill of Lading”.
  - (m) What do you mean by “Transfer Pricing”?
  - (n) Point out two differences between Product Adaptation and Product Standardization.
  - (o) Give an idea of International Product Life Cycle.
  - (p) Point out two differences between rural marketing and urban marketing.

**GROUP-B**

2. Answer any **four** questions from the following: 5×4 = 20
- (a) Discuss the process of exporting.
  - (b) Describe the scope of rural marketing.
  - (c) Highlight the different types of Co-operative Marketing.
  - (d) Enumerate the functions of WTO.

- (e) Distinguish between Licensing and Franchising.
- (f) Point out the major challenges in rural marketing.
- (g) Bring out the major limitations of co-operative marketing.
- (h) Describe the different types of tariffs in International Trade.
- (i) Discuss the current position of rural markets in India.
- (j) Explain, in brief, the structure of co-operative system in rural development.
- (k) Enumerate the role of Government in marketing agricultural products.
- (l) Elaborate the documentation procedure in exports.

**GROUP-C**

3. Answer any *two* questions from the following: 10×2 = 20
- (a) Describe the various payment methods used in International Marketing.
  - (b) Enumerate the various promotional strategies for International Markets.
  - (c) Enunciate the cultural factors influencing buying pattern of rural consumers.
  - (d) Elaborate the different types of distribution channels available in the international market.
  - (e) Discuss the various strategies used for entering new product into foreign markets.
  - (f) Enunciate the various legal and political factors that can pose challenges for international marketers.
  - (g) Enumerate the concept of Global Marketing with the help of EPRG framework.
  - (h) Write a note on the stages in International Product Life Cycle.

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Programme 6th Semester Examination, 2022

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

**RURAL MARKETING AND INTERNATIONAL MARKETING**

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 from the following: 2×5 = 10
- (a) Explain the meaning of rural marketing.
  - (b) What is bill of Lading?
  - (c) What do you mean by dumping?
  - (d) What is foreign trade?
  - (e) Define Joint Venture.
  - (f) Define certificate of origin.
  - (g) Who are rural customers?
  - (h) What is GATT?
  - (i) Briefly explain 'adaptation'.
  - (j) What is cultural environment?
  - (k) Point out two differences between rural marketing and urban marketing.
  - (l) Briefly point out two advantages of international marketing.
  - (m) Why is rural marketing important?
  - (n) Define international branding.
  - (o) Define Transfer Pricing.
  - (p) Point out two features of rural markets.

**GROUP-B**

2. Answer any **four** questions from the following: 5×4 = 20
- (a) Explain the problems of rural marketing.
  - (b) What is Geocentric Orientation?
  - (c) Write a short note on "Non-tariff barriers".

- (d) Write a short note on 'urban marketing'.
- (e) What are the types of agricultural products?
- (f) State the differences between global marketing and export marketing.
- (g) Explain the different types of cooperative marketing.
- (h) Explain the advantages of global brands.
- (i) Explain the latest trends in Indian rural markets.
- (j) Briefly discuss about the political environment of international marketing.
- (k) Distinguish between rural and urban marketing.
- (l) Write a short note on World Trade Organisation.

**GROUP-C**

3. Answer any *two* questions from the following: 10×2 = 20
- (a) Briefly discuss the role of the government in marketing rural agricultural products.
  - (b) Discuss the buying decision process of rural consumer.
  - (c) Explain the documentation procedure for exports.
  - (d) Explain the factors that influence pricing decision in International marketing.
  - (e) Discuss the role of different institutions for providing credit and finance in rural areas.
  - (f) Describe the phases of International Product Life Cycle.
  - (g) How can various legal and political factors pose a challenge for an international marketer?
  - (h) Discuss the various promotional strategies in international marketing.

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Honours 6th Semester Examination, 2022

**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. (a) What are the objectives of financial statement analysis? 5+5  
(b) Distinguish between Financial Statement and Financial statement Analysis.
2. Following is the Balance Sheet of G.D Engineering Ltd. as on 31.03.2022: 10

Liabilities	Rs.	Assets	Rs.
Equity Share Capital	6,00,000	Land & Building	7,00,000
Preference Share Capital	8,00,000	Plant & Machinery	6,00,000
Reserve	1,20,000	Furniture	80,000
Profit & Loss Account	80,000	Debtors	4,00,000
12% Debentures	4,00,000	Stock	3,00,000
Trade Creditors	1,20,000	Cash	80,000
Outstanding Exp.	30,000	Prepaid Exp.	70,000
Bank Overdraft	40,000	Preliminary	20,000
Proposed Dividend	60,000		
	<b>22,50,000</b>		<b>22,50,000</b>

Calculate:

(i) Current Ratio (ii) Liquidity Ratio (iii) Debt-Equity Ratio.

3. From the following information make a trend analysis and comment: 10

Year	2015	2016	2017	2018	2019	2020	2021
Sales (Rs. in lakh)	10	12	15	14	18	10	16
Operating Expenses	6	7	6	6.5	7	8	7.5
Long term borrowing	6	6	6	6.5	7	7	7.5
Inventory	1	1.5	1.2	1.3	1.6	1.9	1
EBIT	2	3	6	5	8	1	3

4. (a) What is Financial Distress? 3+7  
(b) What are the symptoms of financial distress?

5. (a) What are the limitations of Cash Flow Statement? 5+5  
 (b) Distinguish between a Cash Book and a Cash Flow Statement.
6. (a) State the need of preparation of Fund Flow Statement. 5+5  
 (b) From the following Profit & Loss A/c ascertain the amount of Fund from operation:

Dr.			Cr.
	Rs.'000		Rs.'000
To Salaries	50	By Gross Profit b/d	10
To Rent	20	By Rent Received	50
To Depreciation	10	By Interest on Investment	40
To Preliminary Exp.	20	By Net Loss	50
To Loss on Sale of Plant	50		
	<b>150</b>		<b>150</b>

**GROUP-B**

**Answer any two questions from the following**

15×2 = 30

7. (a) Distinguish between Cash Flow and Fund Flow. 5+10  
 (b) What are the advantages of ratio analysis?

8. Explain the different dividend discount models. 15

9. From the following information prepare a Trading and Profit and Loss Accounts of Mr. X: 15

Fixed Assets / Capital	5/4
Fixed Assets	Rs. 5,50,000
Capital / Liabilities	1/2
Net Profit/ Capital	1/4
Gross Profit Ratio	25%
Stock Turnover Ratio	9
Fixed Assets / Total Current Assets	1/2
Net Profit to Sales	18%
Closing Stock	Rs. 50,000

Out of other current assets value of debtors and cash are distributed in the ratio of 4:1.

10. From the following details, prepare a statement of changes in working capital and a statement of sources and applications of funds for the year ended 31.12.2020: 15

**(Rupees in thousands)**

Liabilities	31.12.20	31.12.19	Assets	31.12.20	31.12.19
Equity Share Capital	400	250	Plant & Machinery	400	380
Preference Share Capital	-	150	Other Fixed Assets	20	20
Revaluation Reserve	70	100	Stock-in-trade	320	200
General Reserve	60	50	Book-debts	355	290
Profit & Loss A/c	10	-	Discount on debenture	5	-
15% Debentures	100	-	Profit & Loss Account	-	30
Bank Overdraft	50	40			
Provision for Taxation	60	10			
Creditors	350	320			
	<b>1100</b>	<b>920</b>		<b>1100</b>	<b>920</b>



- (a) During 2020, preference shareholders were given an option to convert their shares into equity shares or to redeem them at a premium of 5%. Holders of Rs. 50,000 preference shares opted for conversion and the other shares were redeemed. The premium was charged to Profit & Loss Account.
- (b) Depreciation charged during the year 2020 had been:
  - (i) Rs. 70,000 on plant and machinery, out of which Rs. 30,000 was charged against revaluation reserve, and
  - (ii) Rs. 5,000 on other fixed assets.
- (c) The balance in the provision for taxation account is after charging Rs. 20,000 paid as advance income-tax.
- (d) Debentures were issued at a discount one-half of which has been written off against profits.

11. From the following summarized balance sheets of Moonlight Ltd. and other relevant information, prepare a Cash Flow Statement for the year ended 31.3.2022:

15

(Rupees in lakhs)					
Liabilities	31.3.21	31.3.22	Assets	31.3.21	31.3.22
Share Capital	50	70	Land and Building	50	65.00
Securities Premium	4.5	5.5	Plant & Machinery	20.5	21.55
General Reserve	10	4.5	Stock	9.8	9.50
Capital Reserve	-	1.5	Debtors	10.2	11.82
Profit & Loss A/c	7	6.75	Cash	6.25	6.87
8% Debentures	10	8.5	Prepaid Expenses	1.57	0.89
Provisions for taxation	3.5	4.5			
Proposed Dividend	5	7			
Creditors	7.3	6.11			
Outstanding Expenses	1.02	1.27			
	<b>98.32</b>	<b>115.63</b>		<b>98.32</b>	<b>115.63</b>

**Additional information:**

- (i) A plant costing Rs. 5,00,000 (WDV Rs. 3,52,000) has been sold during 2021-22 for Rs. 4,00,000. Profit on sale has been transferred to Capital Reserve Account.
- (ii) A piece of land has been sold for Rs. 7,00,000 during the year 2021-22. The profit on sale of such land has also been transferred to capital reserve account.
- (iii) Balance of Capital Reserve on 31.3.2022 consists of profit on sale of plant and land only.
- (iv) During the year 2021-22 bonus shares of Rs. 10,00,000 has been issued out of general reserve.
- (v) Debentures were redeemed at a premium of 10%. Premium on redemption has been transferred to Profit & Loss Account.
- (vi) Amount appropriated during 2021-22: for proposed dividend- Rs. 7,00,000 and for taxation- Rs. 4,00,000.

- (vii) Depreciation provided during 2021-22: on Plant & Machinery- Rs. 3,28,000 and on Building- Rs. 2,25,000.

12.(a) Using Altman’s Model compute the value of “Z” from the data given below:

8

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Share Capital (Rs. 10 each)	2,00,000	Fixed Assets	4,20,000
Reserve & Surplus	60,000	Inventory	1,80,000
10% Debentures	3,00,000	Book Debts	70,000
Sundry Creditors	80,000	Loans & Advances	20,000
Outstanding Expenses	60,000	Cash at Bank	10,000
	<b>7,00,000</b>		<b>7,00,000</b>

**Additional Information:**

- (i) Market value per share Rs. 12.50  
 (ii) Operating Profit (20% on sale) Rs. 1,40,000.
- (b) Compare between Beaver’s model and Altman’s model on corporate failure prediction.

7

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Programme 6th Semester Examination, 2022

**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**

1. Answer any **five** questions: 2×5 = 10
- (a) What do you mean by retail management?
  - (b) What is pricing?
  - (c) What is service marketing?
  - (d) What do you mean by Customer Relationship Management?
  - (e) What is promotion of services?
  - (f) Define Multi-channel retailing.
  - (g) What is process management?
  - (h) Give an example of service marketing in non-profit organization.
  - (i) Give an example of service marketing in profit organization.
  - (j) What do you mean by educational services?
  - (k) What are media services?
  - (l) Give an example of financial services.
  - (m) What is Retail format?
  - (n) Mention the two characteristics of service marketing.
  - (o) Give an example of Health Care Services.
  - (p) What is communication strategy?

**GROUP-B**

2. Answer any **four** questions: 5×4 = 20
- (a) Explain briefly the various types of Retailing.
  - (b) Explain the factors influencing shopping decision process towards different services.
  - (c) Explain the retailer's role in a distribution channel.

- (d) Explain retail market strategy.
- (e) Explain Store Planning and Location Planning in Retailing.
- (f) Examine the factors affecting Retail Pricing.
- (g) State the characteristics of Services.
- (h) Enumerate the role of Packaging in Service Marketing.
- (i) Explain the additional Ps of Service Marketing.
- (j) Discuss the causes behind Service Quality Problems.
- (k) Write in brief about the marketing of Financial Services.
- (l) Appraise the marketing components of a Tourism Service.

**GROUP-C**

3. Answer any *two* questions: 10×2 = 20
- (a) What are the major functions of Retail Management? 10
  - (b) What are the essential factors which determine the growth of retailing in India? 10
  - (c) What do you mean by 'Place' in the context of service? How physical evidence plays a vital role in service marketing? 2+8
  - (d) What are the major functions of service marketing? 10
  - (e) 'People' and 'Process' play a significant role in service marketing — Explain it. 5+5 = 10
  - (f) Discuss about the present scenario of retailing in India. 10
  - (g) Describe the different communication strategy in service marketing. 10
  - (h) Explain the importance of Retail Pricing. 10

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Honours 6th Semester Examination, 2022

**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.*

**GROUP-A**

**Answer any two questions from the following**

10×2 = 20

1. What do you mean by wealth maximisation objective of a firm? How can it be achieved by the firm? Why is it considered superior to the profit maximisation objective of the firm? 2+3+5
2. A firm has sales of ₹10,00,000, variable cost of ₹7,00,000 and fixed cost of ₹1,50,000 and debt of ₹3,00,000 at 10% rate of interest. Corporate tax rate applicable is 25%. 7+3
  - (i) You are required to calculate operating and financial leverages of the company.
  - (ii) If the firm wants to double its EPS, how much of a rise in sales would be needed on a percentage basis?
3. (a) Briefly explain the limitations of Walter Model.  
(b) You are given the following information in respect of TOKYO Ltd.  
Earnings ₹20,00,000  
Equity Capital 50,000 shares of ₹10 each  
Cost of capital 11%  
Expected rate of return 10%  
Assuming that dividend pay-out ratios are 0%, 50% and 100% respectively, determine the effects of the different dividend policies on the share price of TOKYO Ltd., using Gordon's Model.
4. (a) Discuss about the functions of financial management. 6+4  
(b) Calculate the present value of a perpetual annuity of ₹1,00,000 per year at a discount rate of 8%.
5. Briefly discuss about the long-term and short-term source of capital. 10

6. Alpha company is considering the purchase of one of the following machines, whose relevant data are as given below: 10

	Machine-A	Machine-B
Original Cost	₹1,00,000	₹1,00,000
Estimated life	3 years	3 years
Earning (after tax):		
Year 1	₹30,000	₹20,000
Year 2	₹50,000	₹80,000
Year 3	₹40,000	₹40,000

The firm follows the straight line method of depreciation, the estimated salvage value of both the types of machines is zero. Determine the Average Rate of Return (ARR) of both the machines.

### GROUP-B

Answer any *two* questions from the following

15×2 = 30

7. The expected cost of goods sold of Corus Ltd. is as follows: 15

Particulars	Amount per unit(₹)
Raw Materials	150
Direct-Labour	60
Overhead	110

The company wants to make 20% profit on sales price.

The following further particulars are available:

- (i) Raw materials are kept in stock, on an average, for 30 days;
- (ii) Processing time can be taken as, on an average, half a month;
- (iii) Finished goods in stock, on an average, for one month;
- (iv) Credit enjoyed by Corus Ltd. is for two months;
- (v) Credit allowed is for one month;
- (vi) Average time lag in payment of wages and overhead is half a month;
- (vii) Cash in hand and at bank desired to be maintained at ₹40,000.
- (viii) Corus Ltd. prefers to value debtors at sales value.

Compute the working capital required for Corus Ltd. with necessary assumptions to finance a level of activity of 36,000 units of production in the next year.

8. The cash flows of two mutually exclusive projects are as under: 5+5+5

Year	Project-X (₹)	Project-Y (₹)
0	(4,00,000)	(4,00,000)
1	50,000	1,35,000
2	90,000	1,35,000
3	1,00,000	1,35,000
4	1,00,000	1,35,000
5	1,00,000	-
6	1,00,000	-

Using 12% as interest rate, which project will you select under:

- (i) NPV method
- (ii) IRR method
- (iii) PI method.

9. (a) State the importance of cost of capital. 4+5+6  
 (b) Briefly evaluate payback period method as a method of project evaluation.  
 (c) A company's current dividend on equity shares is ₹60 per share. dividends are expected to grow at 6% and the current market price per share is ₹950.  
 (i) Calculate cost of equity share capital of the company.  
 (ii) If the company's debt to equity ratio is 1:2, compute weighted Average Cost of Capital of the company assuming 30% corporate tax rate and interest on debt 9.5%.

10. The balance sheet of Alpha Numeric company is given below: 15

Liabilities	₹	Assets	₹
Equity Capital (of ₹10 per share)	90,000	Net Fixed Assets	2,25,000
10% Long Term Debt	1,20,000	Current Assets	75,000
Retained earnings	30,000		
Current Liabilities	60,000		
	<b>3,00,000</b>		<b>3,00,000</b>

The company's total assets turnover ratio is 3, its fixed operating cost is ₹1,50,000 and its variable operating cost ratio is 50%.

You are required to:

- (i) Calculate the different type of leverages for the company.  
 (ii) Determine the likely level of EBIT if EPS is  
 (a) ₹1                      (b) ₹2                      (c) ₹0
11. Your company proposes to undertake an investment project at a cost of ₹100 lakhs. The various sources from which the same can be financed and their relative specific costs are given below: 15

Proposed Sources	Amount (₹ lakhs)	Cost of capital (%)
Equity	50	20
Retained Earnings	10	?
Preference Shares	10	10
Debentures	30	<b>See Note (a)</b>

**Note (a)** 12% debentures of ₹1,000 each to be issued at a premium of 10% redeemable after 5 years. Assuming a corporate tax rate of 30% recommend the minimum acceptable rate of return for the proposed project.

- 12.(a) What are the assumptions underlying MM Hypothesis? 5+5+5  
 (b) Write in brief criticism of MM Hypothesis.  
 (c) A company current has 1,00,000 shares. The company needs ₹10,00,000 to finance its new investments. The total earnings of the firm during the current year would be ₹10,00,000 and ₹5,00,000 would be paid by way of dividends. The market price per share at the end of the current year is expected to be ₹110. If the cost of capital is 15%, ascertain the present value of a share under the Modigliani-Miller model.

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Honours 6th Semester Examination, 2022

**FACACOR14T-B.Com. (CC14)**

**RESEARCH METHODS & PROJECT WORK**

Time Allotted: 1 Hour

Full Marks: 25

*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 from the following: 2×5 = 10
- (a) Define Research.
  - (b) Mention two objectives of Research.
  - (c) What is Research Problem?
  - (d) What is Pilot Survey?
  - (e) What is 'Sample'?
  - (f) Define Applied Research.
  - (g) What is Primary Data?
  - (h) Give two examples of Secondary Data Source.
  - (i) What is a Schedule?
  - (j) What is Simple Random Sampling?
  - (k) What is Bibliography?
  - (l) What is Ordinal Scale?
  - (m) What is Ratio Scale?
  - (n) Distinguish between an experiment and survey.
  - (o) Explain the Regression Equation y on x.
  - (p) What is Sampling Error?

**GROUP-B**

2. Answer any *three* questions from the following 5×3 = 15
- (a) Discuss the steps of a Research process.
  - (b) What are the characteristics of Research?
  - (c) Write a short note on Non-Probability Sampling.



- (d) Write a short note on Standard Error.
- (e) What are the features of a good research design?
- (f) Discuss the contents of a Research Report.
- (g) Explain APA referencing style with suitable examples.
- (h) Discuss the objectives of Research.
- (i) Distinguish between Questionnaire and Schedule.
- (j) Discuss the advantages of Sampling in research.

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**WEST BENGAL STATE UNIVERSITY**  
B.Com. Programme 6th Semester Examination, 2022

**FACGDSE08T-B.COM. (DSE2)**

**BUSINESS ETHICS AND CORPORATE GOVERNANCE**

Time Allotted: 2 Hours

Full Marks: 50

*The figures in the margin indicate full marks.*

**GROUP-A**

1. Answer any *five* questions: 2×5 = 10
- (a) What do you understand by ethics?
  - (b) What is teleological approach of ethics?
  - (c) What is stake-holder theory?
  - (d) What do you mean by ethical dilemma?
  - (e) What do you understand by Corporate Governance?
  - (f) What do you understand by Corporate Board?
  - (g) What is Whistle-blowing policy?
  - (h) Write two ways by which ethics influence behaviour.
  - (i) What is audit committee?
  - (j) What do you understand by marketing ethics?
  - (k) What do you mean by HRM dilemmas?
  - (l) What do you understand by financial fraud?
  - (m) What is CSR?
  - (n) What are the three Cs of business ethics?
  - (o) What is deontological approach in business ethics?
  - (p) What do you understand by 'ethical leader'?

**GROUP-B**

2. Answer any *four* questions: 5×4 = 20
- (a) Distinguish between ethics and morality.
  - (b) What are the ethical leadership styles?
  - (c) Write down the nature of ethical dilemma.

- (d) Discuss the process of resolving ethical dilemma.
- (e) Write down about Indian model of Corporate Governance.
- (f) What are the types of whistle-blower?
- (g) Distinguish between ethics and law.
- (h) Explain about ethical issues in advertising with examples.
- (i) What is the role of audit committee on Corporate Governance?
- (j) Discuss the relationship of CSR with corporate sustainability.
- (k) Discuss the functions of risk management committee.

**GROUP-C**

3. Answer any *two* questions: 10×2 = 20
- (a) Describe Kohlberg's six stages of moral development.
  - (b) Write the common ethical dilemma in finance.
  - (c) Write down the difference between American and European model of Corporate Governance.
  - (d) Discuss the duties and responsibilities of directors of a company.
  - (e) Write down the CSR provisions under the Companies Act, 2013.
  - (f) Write down the powers and responsibilities of Corporate Boards in detail.
  - (g) Write down the traits of an ethical leader.
  - (h) Write down in detail about Corporate Governance reforms in the Companies Act, 2013.

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