

*Total number of printed pages-3*

**2 SEM MCOM (CBCS) ISM 510**

**2025**

( June )

**COMMERCE**

Paper : 20510 (GEC)

***(Introduction to Stock Market)***

*Full Marks : 60*

Time : Three hours

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

1. (a) Discuss the relationship between Stock Market and Economic Development. 15

**Or**

- (b) Define Stock Market. Briefly explain the major participants of stock market with suitable examples. 3+12=15

2. (a) Write notes on : **(any two)**  $7.5 \times 2 = 15$

(i) Stop-loss and limit order with suitable examples

(ii) Different types of brokerage houses

(iii) Book Building and Initial Public Offering

**Or**

(b) What do you understand by bull market and bear market ? Discuss the characteristics based on which we can consider a market as bull market and bear market.  $5 + 10 = 15$

3. (a) Define mutual fund. Explain the different types of mutual funds available for investors.  $3 + 12 = 15$

**Or**

(b) As an investment advisor, you need to guide a Mr. Rohit who is considering investing in equity versus mutual funds. Briefly explain the advantages of each investment option to support your advice.  $15$

4. (a) What do you understand by speculation? Explain in brief, how speculation is different from hedging. In what situation one can use speculation over hedging ?  $3 + 9 + 3 = 15$

**Or**

(b) Why portfolio formation is important ? What factors should be considered when formulating a portfolio ?

$5 + 10 = 15$

Total number of printed pages-3

**2 SEM MCOM (CBCS) CB 421**

**2025**

(June)

**COMMERCE**

Paper : 20421

**(Consumer Behaviour)**

Full Marks : 60

Time : Three hours

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

1. (a) What do you understand by the term consumer research ? Discuss the steps involved in consumer research process. Also discuss the complexities involved in conducting consumer research.

2+8+5=15

**Or**

- (b) What is consumer behaviour ? What are the determinants of consumer behaviour ? Elucidate with examples the changing profile of Indian consumers.

4+6+5=15

2. (a) Discuss the consumer buying decision process with suitable examples. 15

**Or**

- (b) What is consumer involvement? What are the different types of consumer involvements? Discuss the models of consumer involvement with appropriate examples. 2+4+9=15

3. (a) Discuss in detail various cultural, social, personal and psychological factors influencing consumer behaviour. 15

**Or**

- (b) "Attitude formed through direct experiences are more resistant to change, compared to those formed through indirect sources like advertisement." Do you agree with this statement? Justify your answer.

4. Write short notes on : **(any three)** 5×3=15

- (a) Nicosia's model of consumer decision process

- (b) Howard and Sheth's model of buying behaviour

- (c) Salient features of Consumer Protection Act, 2019

- (d) Industrial buying behaviour

Total number of printed pages-3

**2 SEM MCOM (CBCS) RM 300**

**2025**

( June )

**COMMERCE**

Paper : 20300

**( Research Methodology )**

Full Marks : 60

Time : Three hours

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

1. (a) What is a Research Problem ? Enlist and explain the different types of variables in research. 5+10=15

**Or**

- (b) Write in brief : 5×3=15

- (i) Characteristics of Social Science Research
- (ii) Scaling Techniques
- (iii) Types of Hypotheses

2. (a) What is Research Design ? What are the types and purpose of a Research Design ? 5+5+5=15

**Or**

- (b) Discuss the contents of a Research Proposal based on the kind of research to be carried out. 15

3. (a) For a social science research to be in-depth, both quantitative and qualitative methods of data collection may be necessary. Explain the various ways in which data may be collected under each of these methods. 15

**Or**

- (b) Explain the following :  $7\frac{1}{2}+7\frac{1}{2}=15$

- (i) Types of Non-Probability sampling.  
(ii) Major ethical considerations in data collection.

4. (a) Phase out the steps in Data Processing. Also explain the importance of data editing to ensure unbiased reporting of facts and findings of research.

8+7=15

**Or**

- (b) Answer in brief : 5×3=15

- (i) Structured vs. Unstructured Questionnaire.  
(ii) Use of statistical software for data analysis.  
(iii) Types of Research Report.
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Total number of printed pages-4

**2 SEM MCOM (CBCS) FAR 200**

**2025**

( June )

**COMMERCE**

Paper : 20200

**( Financial Accounting and Reporting )**

Full Marks : 60

Time : Three hours

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

1. (a) Define financial reporting. Explain the need of corporate financial reporting.  
3+12=15

**Or**

- (b) Mr. Mohit has a business which generates a revenue of ₹ 10,00,000 and has the following expenses :

Rent ₹ 50,000

Salaries ₹1,50,000

Raw Materials ₹1,50,000

Utilities ₹ 50,000

Prior to this Mr. Mohit was working in an MNC and was earning ₹ 7,00,000 annually in a job and invested ₹ 3,00,000 of personal savings into the business, which could have earned 10% interest in a fixed deposit. Based on this information you are required to calculate

- (i) Accounting profit
- (ii) Economic profit and justify whether starting the business was a financially better decision than continuing the previous job. 15

2. (a) Explain the significance of allocation in accounting. Justify with a hypothetical example how improper allocation can affect pricing, profitability, and decision-making for the company. 3+12=15

**Or**

- (b) What do you understand by capital maintenance ? Explain the financial capital maintenance and physical capital maintenance with suitable examples. 5+10=15

3. (a) ABC Ltd. reported an accounting profit of ₹ 15,00,000 for the financial year ended on March 31, 2024. The following information have been provided :

- (i) A provision for doubtful debts of ₹ 50,000 was made in the books but is not deductible for tax purposes until actually written off.
- (ii) Purchases machinery for ₹ 10,00,000. The company uses straight-line depreciation (SLM) for accounting (10 years, ₹ 1,00,000 per year). And WDV method of depreciation for tax as 50% in year 1, 30% in year 2, and 20% in rest.
- (iii) The company recorded as an expenses in its books of accounts the estimates of a warranty liability of ₹ 1,50,000 based on historical data.
- (iv) The company recorded sales of ₹ 10,00,000 in their books however, only ₹ 4,00,000 was received during the financial year. The corporate tax rate is 30%.

Compute deferred tax liability and deferred tax asset. Provide justification for each. 15

**Or**

(b) Define deferred tax asset and deferred tax liability with suitable examples. Explain and justify the causes which creates deferred tax asset and deferred tax liability.  $5+10=15$

4. (a) Write notes on :  $7.5 \times 2 = 15$

(i) Management discussion and analysis

(ii) Events occurring after balance sheet date

**Or**

(b) What do you understand by Corporate Social Responsibility ? Justify the significance of Corporate Social Responsibility. Briefly explain the criteria on which CSR provisions are applicable to companies as per the Companies Act, 2013.  $3+6+6=15$

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Total number of printed pages-3

**2 SEM MCOM (CBCS) MKT 520**

**2025**

(June)

**COMMERCE**

Paper : 20520

**(Marketing)**

Full Marks : 60

Time : Three hours

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

1. (a) What do you mean by market ? Explain the various kinds of market with suitable examples. 3+12=15

**Or**

- (b) Define marketing. Explain each P of marketing mix and their significance in designing marketing strategies. 1+7+7=15

2. (a) Throw light upon the concept of consumer behaviour. Describe the various factors that influence consumer behaviour.  $2+13=15$

**Or**

- (b) Define product and its various levels. Discuss the concept of 'product mix' in context to marketing. Explain its various dimensions with suitable examples.  $6+3+6=15$

3. (a) Explain in detail the various kinds of pricing strategies. Support your answer with suitable examples. 15

**Or**

- (b) Discuss the strategic importance of promotion in achieving marketing objectives. Identify and elaborate the key elements of promotional mix providing relevant examples to illustrate each component.  $10+5=15$

4. Write short notes on : **(any three)**  $5 \times 3 = 15$

- (a) Service Marketing  
(b) Social Marketing  
(c) Rural Marketing  
(d) Digital Marketing
-

Total number of printed pages-3

**2 SEM MCOM (CBCS) HRM 100**

**2025**

( June )

**COMMERCE**

Paper : 20100

***( Human Resource Management )***

Full Marks : 60

Time : Three hours

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

1. (a) Why is it important for companies today to make their human resources into a competitive advantage ? Explain how HR can contribute doing this.

7+5=12

**Or**

- (b) Critically examine the functions of Human Resource Management. 12

2. (a) Discuss the problems of HRP. How can these problems be overcome ?

6+6=12

**Or**

- (b) What is the relationship between Selection, Recruitment and Job Analysis ?

12

3. (a) What are the key principles that should be followed while evaluating a training programme ? Explain how these principles help in measuring training effectiveness.

7+5=12

**Or**

- (b) Evaluate the importance of performance appraisal in an industrial organisation. How would you make it more effective ?

5+7=12

4. (a) Explain the term "Labour Welfare". Bring out the arguments for and against welfare.

4+8=12

**Or**

- (b) Explain personnel research and its usefulness towards formulating personnel policies by the HR manager.

12

5. Write in brief on **any two** of the following :  
6×2=12

- (a) 360-degree feedback as a technique of appraisal.
- (b) Difference between Job rotation and Job enrichment.
- (c) Various types of Fringe benefits.
- (d) Causes of workplace diversity and its impact.
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Total number of printed pages-3

**2 SEM MCOM (CBCS) SAPM 412**

**2025**

( June )

**COMMERCE**

Paper : 20412

**( Security Analysis and  
Portfolio Management )**

Full Marks : 60

Time : Three hours

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

1. (a) Elucidate the characteristics that an investor would like to have in an investment option. 15

**Or**

- (b) "Investment is a well-grounded and carefully planned speculation." Explain the statement with suitable examples.

2. (a) Briefly explain different types of systematic and unsystematic risks.

15

**Or**

- (b) Explain the traditional approach to Portfolio construction.

3. (a) Describe the key economic variables that an investor must monitor as part of the fundamental analysis.

15

**Or**

- (b) Explain the merits and demerits of technical analysis as a tool of security analysis.

4. (a) "When someone refers to efficient capital markets, they mean that the security prices fully reflect all available information." Discuss the statement in the light of the various forms of market efficiency.

15

**Or**

- (b) (i) Write a note on Random Walk Theory.

5

- (ii) From the following details, find out the expected return as per CAPM and interpret the results.

10

Security	$\beta$
A	1.7
B	1.4
C	1.1
D	.95
E	1.05
F	0.80

Expected Return on BSE sensex  
·13 Return on T-bills 0.09

*Total number of printed pages-5*

**2 SEM MCOM (CBCS) ACMA 411**

**2025**

( June )

**COMMERCE**

Paper : 20411

***( Advanced Cost and Management Accounting )***

*Full Marks : 60*

Time : Three hours

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

1. XYZ Ltd. manufactures and sells two product models, Model A and B. Management must estimate the profitability of each product to decide which products to produce and sell and how to price them. They hire you as a consultant to guide them. On your request aspects of A and B are presented :

Products Compared	A	B
Units produced and sold	8,00,000	27,00,000
Selling price/unit	₹3	₹2
Direct labour/unit	₹0.5	₹0.5
Direct material cost/unit	₹0.75	₹0.5

Total indirect costs are bifurcated as below :

Indirect Components	Indirect Costs
Materials purchasing	1,80,000
Machine setups	3,00,000
Product packaging	2,80,000
Machine testing and calibration	3,00,000
Machine maintenance and cleaning	2,40,000
Total indirect overhead costs	13,00,000

Traditionally indirect cost allocation is based on proportional use of direct labour. You can decide to identify the various activities for A and B as follows :

Total Activity	Product A	Product B
Number of purchases	75	25
Number of setups	120	180
Number of product packages packed	8,00,000	6,00,000
Number of tests	1,000	2,000
Number of batch runs	200	100

You are required to prepare a report for the management showing :

1. Cost statement with cost per unit allocated to Model A and B under ABC and Traditional costing methods.
2. Profitability Statement of Model A and B under ABC and Traditional costing methods.
3. Suggest suitable pricing strategy for both the models A and B.

$$10+3+2=15$$

Or

2. (a) "Marginal costing is not merely a costing technique, but a strategic tool for managerial decision-making." Explain. 8

(b) A bike manufacturing company finds that while it costs to make component X, the same is available in the market at ₹5.75 each, with all assurance of continued supply. The breakdown of cost is :

Materials	₹2.75 each
Labour	₹1.75 each
Variable overheads	₹0.50 each
Depreciation and other fixed costs	₹1.25 each
	<u>₹6.25 each</u>

- (i) Should the company make or buy the component ?
- (ii) What should your decision be if the supplier offered the component at ₹ 4.85 each ? Justify with proper analysis.

4+3=7

3. Discuss the key challenges in measuring productivity. Explain the major techniques used and evaluate the benefits of improved productivity for organisational performance.

5+10=15

**Or**

4. Discuss the strategic importance of cost reduction in modern organisations. What are the major challenges faced by an organisation for successful implementation of cost reduction programme ?

8+7=15

5. Discuss the concept of value added in cost and management accounting. Explain its significance in measuring business performance and how it is applied in modern managerial practices.

5+10=15

**Or**

6. What do you understand by value analysis and value engineering ? Explain the steps involved in a value analysis.

5+10=15

7. "The management today is shifting from Traditional Accounting to Predictive Accounting." Explain the statement with proper illustrations. 15

**Or**

8. The standard mix to produce one unit of a product is as follows :

Material X : 6 kg. @ ₹ 8 per kg., and

Material Y : 4 kg. @ ₹ 10 per kg.

In a week, 1,000 units were produced and the actual consumption of materials was as follows :

Material X : 5,900 kg. @ ₹ 9 kg., and

Material Y : 4,800 kg. @ ₹ 9.50 per kg.

Calculate the following :

3×5=15

- (a) Material Cost Variance  
 (b) Material Price Variance  
 (c) Material Usage Variance  
 (d) Material Mix Variance  
 (e) Material Yield Variance

Total number of printed pages-3

**2 SEM MCOM (CBCS) RM 422**

**2025**

(June)

**COMMERCE**

Paper : 20422

**(Retail Marketing)**

Full Marks : 60

Time : Three hours

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

1. (a) Define retailing with its features. Explain different types of retailing. How do you see the future of retail industry in India ? 5+5+5=15

**Or**

- (b) What is departmental store ? Explain the characteristics of departmental stores. How departmental stores are different from supermarkets.

5+5+5=15

2. (a) How significantly does consumer behaviour analysis shape strategic initiatives and long-term growth in retail industry ? 15

**Or**

(b) What is shopping attitude ? What are the important components of shopping attitude ? In what ways consumer shopping attitude and behaviours impact the development and implementation of retail marketing strategies ? 3+6+6=15

3. (a) Write short notes on : 5×3=15

(i) Retail Audit

(ii) Significance of feedback in retail industry

(iii) Legal Environment in retail industry

**Or**

(b) What are the various pricing strategies available ? How can retailers design pricing strategy that can contribute to both profitability and strong customer relationship ? 8+7=15

4. (a) Explain marketing mix in respect with retailing. Explain in what ways retailers should adjust to the external environmental factors to maximize success in a diverse world. 7+8=15

**Or**

(b) Explain about suitable HR skills in respect of dynamic business environment. Identify some issues related to HR practice and provide solutions to them. 8+7=15

Total number of printed pages-3

**2 SEM MCOM (CBCS) SAPM 412**

**2025**

( June )

**COMMERCE**

Paper : 20412

**( Security Analysis and  
Portfolio Management )**

Full Marks : 60

Time : Three hours

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(ii) From the following details, find out the expected return as per CAPM and interpret the results.

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