

**TDC (CBCS) Odd Semester Exam., 2022**

**COMMERCE**

**( 5th Semester )**

Course No. : COMDSE-501T

Full Marks : 70

Pass Marks : 28

Time : 3 hours

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

Candidates have to answer *either* from  
Option—A or Option—B or Option—C

**OPTION—A**

Course No. : COMDSE-501T (A)

**( Human Resource Management )**

**UNIT—I**

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

1×4=4

(a) What is human resource?

(b) What is human capital?

( 2 )

(c) Give the meaning of competitive advantage.

(d) Give the full form of HRIS.

(e) Mention the name of the first phase in evolving of the term 'HRM'.

2. Answer any *one* of the following questions : 2

(a) Explain the concept of empowerment.

(b) Explain the concept of human resource management.

3. Answer any *one* of the following questions : 8

(a) Delineate the historical development of human resource management.

(b) Elucidate the role of human resource information system in organizational effectiveness.

#### UNIT—II

4. Answer any *four* of the following as directed :

1×4=4

(a) Is retrenchment a function of acquisition?

( 3 )

(b) Development programme is meant for the non-executive whereas the training programme is for the executive class of the employees.

(Write True or False)

(c) Advancement in technology has lowered the challenges of HRM.

(Write True or False)

(d) What is role-specific?

(e) Give the synonyms of acquisition of HR.

5. Answer any *one* of the following questions : 2

(a) What is meant by competency-based training?

(b) What is management development?

6. Answer any *one* of the following questions : 8

(a) Explain the basis of identifying training needs.

(b) Explain the process in which a training programme is designed.

#### UNIT—III

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

1×4=4

(a) What is outsourcing?

(b) What is training programme?

(c) Give the meaning of career.

( 4 )

(d) What is meant by training effectiveness?

(e) What is meant by training evaluation?

8. Answer any *one* of the following questions : 2

(a) State the objectives of role-specific training.

(b) Explain the importance of training.

9. Answer any *one* of the following questions : 8

(a) Distinguish between training and development.

(b) Write a critical note on career marriage.

## UNIT—IV

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

1×4=4

(a) What is performance?

(b) Which is the oldest technique of performance appraisal?

(c) What is potential appraisal?

(d) Give one reason, why employee counselling is required.

(e) What is employee transfer?

( 5 )

11. Answer any *one* of the following questions : 2

(a) State the objectives of performance appraisal.

(b) Explain the features of fringe benefits.

12. Answer any *one* of the following questions : 8

(a) Critically examine 360-degree performance appraisal.

(b) Explain the process of job evaluation.

## UNIT—V

13. Answer any *four* of the following as directed :

1×4=4

(a) What is employee safety?

(b) What is social security?

(c) Employee safety and employee welfare are same.

(Write True or False)

(d) What is dispute settlement machinery?

(e) What is grievance?

14. Answer any *one* of the following questions : 2

(a) State the objectives of employee welfare.

(b) Explain briefly the dynamics of employer-employee relations.

( 6 )

15. Answer any *one* of the following questions : 8

- (a) Explain the procedure for handling of grievances.
- (b) Delineate the causes of industrial disputes.

( 7 )

OPTION—B

Course No. : COMDSE-501T (B)

( Auditing and Corporate Governance )

UNIT—I

1. Answer any *four* of the following questions :  
1×4=4

- (a) What do you mean by audit?
- (b) Who appoints the auditor in the case of corporate bodies, private firms and sole traders?
- (c) Write one objective of internal check.
- (d) What is collateral voucher?
- (e) State in brief the term 'teeming and lading'.

2. Answer any *one* of the following questions : 2

- (a) Write two basic principles of auditing.
- (b) Point out two differences between auditing and investigation.

3. Answer any *one* of the following questions : 8

- (a) Discuss the auditor's duties regarding detection and prevention of errors and fraud.
- (b) What is meant by internal control? Point out six characteristics of internal control.

2+6=8

## UNIT—II

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

1×4=4

- (a) Who fixes the remuneration of first auditor of a company?
- (b) Under which Section of the Companies Act, 2013, CARO is not applicable to a company registered?
- (c) Write any one content of audit report.
- (d) Who fills casual vacancy of auditor?
- (e) How can an auditor get relief from his liability under the Companies Act, 2013?

5. Answer any *one* of the following questions : 2

- (a) Write a note on position of joint director.
- (b) State the prime qualification of a company's auditor.

6. Answer any *one* of the following questions : 8

- (a) State the qualifications of a company's auditor. How can a company auditor be removed? 4+4=8
- (b) Discuss the civil liabilities of auditors under the Companies Act, 2013.

## UNIT—III

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

1×4=4

- (a) Point out one objective of cost audit.
- (b) Who may appoint cost auditor?
- (c) Write one purpose of management audit.
- (d) Mention any two types of cost audit.
- (e) Write one feature of management audit.

8. Answer any *one* of the following questions : 2

- (a) Define management audit.
- (b) Write two criticisms against cost audit.

9. Answer any *one* of the following questions : 8

- (a) How is cost auditor appointed and how can he be removed? 5+3=8
- (b) Point out two qualities of management auditor. Explain provisions relating to compulsory tax audit. 2+6=8

## UNIT—IV

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

1×4=4

- (a) Write one objective of corporate governance.
- (b) Point out one principle of corporate governance.

( 10 )

- (c) Write a brief note on green governance.
- (d) What does CRISIL stand for?
- (e) Mention any two sources of business ethics.

11. Answer any *one* of the following questions : 2

- (a) Mention two major reforms relating to corporate governance in India.
- (b) Point out any two models of corporate governance in India.

12. Answer any *one* of the following questions : 8

- (a) Name any four important corporate scandals in India. Explain in detail the scam of Harshad Mehta. 2+6=8
- (b) State the term 'corporate governance codes'. Discuss various mandatory recommendations of Kumar Manglam Committee, with a view to promoting and raising the standards of corporate governance of Indian firms. 2+6=8

## UNIT—V

13. Answer any *four* of the following questions : 1×4=4

- (a) Define corporate social responsibility (CSR).
- (b) What is corporate sustainability?
- (c) Write one characteristic of business ethics.

( 11 )

- (d) Point out one relationship between corporate philanthropy and corporate social responsibility.
- (e) Write one difference between corporate social responsibility and business ethics.

14. Answer any *one* of the following questions : 2

- (a) Point out any two fundamental principles of sustainable development.
- (b) Name any four sources of business ethics.

15. Answer any *one* of the following questions : 8

- (a) Explain the term 'Human Resource' based corporate social responsibility. Discuss in brief various activities taken under corporate social responsibility by different companies. 2+6=8
- (b) What do you mean by business ethics? Discuss the environmental aspects of corporate social responsibility. 2+6=8

( 12 )

## OPTION—C

Course No. : COMDSE-501T (C)

## ( Principles of Marketing )

## UNIT—I

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

1×4=4

- (a) Write one feature of marketing.
- (b) What is selling?
- (c) What is marketing mix?
- (d) What is marketing?
- (e) What is marketing environment?

2. Answer any *one* of the following questions : 2

- (a) State two importances of marketing.
- (b) Why is it important to study and understand the market environment as a marketer?

3. Answer any *one* of the following questions : 8

- (a) Distinguish between marketing and selling.
- (b) What is technological component? Discuss the significance of technological component in effective marketing.

( 13 )

## UNIT—II

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

1×4=4

- (a) Define consumer behaviour.
- (b) What do you mean by buying decision?
- (c) What is product differentiation?
- (d) Define market segmentation.
- (e) Write one importance of positioning in marketing.

5. Answer any *one* of the following questions : 2

- (a) Write two features of target market.
- (b) Write at least two points of distinction between product differentiation and market segmentation.

6. Answer any *one* of the following questions : 8

- (a) Discuss the importance of studying consumer behaviour in marketing.
- (b) Discuss the factors influencing consumer buying behaviour.

## UNIT—III

7. Answer any *four* of the following as directed :

1×4=4

- (a) What do you mean by product?
- (b) Medicines and newspapers are the examples of convenience products.

(Write True or False)

- (c) What do you mean by packaging?
- (d) How does packaging act as a silent salesman?
- (e) Give two examples of industrial products.
8. Answer any *one* of the following questions : 2
- (a) Give any two advantages of branding to the marketer.
- (b) Give two examples of statutory warnings mentioned on the label of a product.
9. Answer any *one* of the following questions : 8
- (a) Explain the phases of product life-cycle.
- (b) What is meant by labelling? Explain briefly any four functions of labelling.

## UNIT—IV

10. Answer any *four* of the following questions :  $1 \times 4 = 4$
- (a) What is pricing?
- (b) Which distribution channel should be used in case the buyers are widely dispersed?
- (c) Name one product-related factor to be considered while determining channels of distribution.

- (d) Who is a retailer?
- (e) What is e-tailing?
11. Answer any *one* of the following questions : 2
- (a) What is physical distribution?
- (b) List any four methods of direct distribution.
12. Answer any *one* of the following questions : 8
- (a) What are the factors affecting determination of the price of a product? Explain.
- (b) Explain the factors affecting the choice of distribution channels.

## UNIT—V

13. Answer any *four* of the following questions :  $1 \times 4 = 4$
- (a) 'Buy one, get one free' is an example of one of the techniques of promotion mix. Name the technique.
- (b) Write one benefit of personal selling.
- (c) What is rural marketing?
- (d) Name the sales promotion technique in which scratch cards are used.
- (e) What is service marketing?



**14.** Answer any *one* of the following questions : 2

(a) What are the different tools of promotion mix?

(b) Enumerate any two qualities of a good salesman.

**15.** Answer any *one* of the following questions : 8

(a) What is online marketing? What are the advantages of online marketing? 2+6=8

(b) Distinguish between advertising and personal selling.

\*\*\*