

THE UNIVERSITY OF BURDWAN

DDE M.Com. Part II Internal Examinations 2021

Total Marks: 120

Time: 4 Hours

Paper 13: Alternative II: Entrepreneurship Development

1. Explain the concept of venture capital in the light of real life examples. (10)
Or.
2. Prepare a case study on any one institution to promote entrepreneurship in India. (10)

Paper 14: Alternative II: Information Technology & E-Commerce

1. Briefly explain the ERP based computer application in 'Accounts Payable System' in Tally. (10)

OR

2. Write Short notes on:
 - a) Architecture of e-Commerce systems.
 - b) NPV and IRR computation in MS-Excel (5+5) = 10

Paper 15: Direct Tax

1. Discuss in brief the provisions related to the 'Advance Pricing Agreement' with respect to transfer pricing under the Income Tax Act, 1961. (10)

OR

2. Discuss in detail the tax planning strategies in case of business restructuring decisions. (10)

Paper 16: Indirect Tax

1. Discuss in brief the four important canons of taxation (10)

OR

2. Enumerate the salient features of Service Tax in India. (10)

Paper 17: Corporate Reporting-I

1. Write a note on 'Reportable Segment'. (10)

Or

2. In what way Accounting Standards are helpful to Accountants, Auditors and Management? Explain. (10)

Paper 18: Corporate Reporting-II

1. Narrate in detail the process of preparing Value Added Statement. (10)

Or

2. Discuss different types of assets in relation to NBFCs. (10)

Paper 19: Security Analysis

1. "Organisational and functional differences notwithstanding, primary and secondary segments of the securities market are closely related". Do you agree? Discuss. (10)

Or

2. Write short notes on NSDL and CSDL. (10)

Paper 20: Portfolio Management

1. Explain the shape of efficient frontier of two risky securities if there exists perfect positive correlation between them. (10)

Or,

2. Discuss in brief, Arbitrage Pricing Theory (10)

Paper 21: Advanced Financial Management

1. Briefly discuss the significance of Corporate Restructuring. (10)

Or

2. Write a note on 'Decision Tree Analysis.' (10)

Paper 22: Advanced Cost Management

1. Discuss the essential guidelines for the success of the transfer pricing system. (10)

Or,

2. Write short notes on:

a) Quality circles

b) Target costing

(5+5)= 10

Paper 23: International Accounting

1. Discuss the concept and importance of comparative accounting. (10)

Or,

2. Give a brief overview of the trend of corporate governance reporting practices across the globe. (10)

Paper 24: Indian Financial System

1. Comment on the nexus between financial development and economic growth. (10)

Or,

2. Prepare a layout of the organizational structure of RBI. (10)