M.Com Semester-II Internal Assessment (CBCS Old Pattern), 2021

Subject: Commerce

Time: 3 Hours   **Full Marks: 60**

The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words
as far as practicable

Corporate Social Responsibility

(Paper: COM 201)

Answer any one of the following questions.

1. Narrate 'Agency Theory' in the context of Corporate Social Responsibility (CSR).
   (10)

2. Briefly describe the Sustainability Reporting Principles as identified in GRI G4
   (10)

Operations Research

(Paper: COM 202)

Answer any one of the following questions.

1. Show with the help of simplex method that the following linear programming problem has no feasible solution: Maximise $Z = 5X_1 + 6X_2$

$$\text{Subject to} X_1 + X_2 \geq 5$$

$$3X_1 + 2X_2 \leq 6$$

$$\text{and}   X_1 \geq 0, X_2 \geq 0$$

(10)

2.a) Explain the Monte-Carlo method of simulation.

b) Explain the following terms in the context of queuing theory: Arrival process, Queuing discipline.   (5+5)

International Finance

(Paper: COM 203)

Answer any one of the following questions.

1. (a) Explain different modes of international business in the light of real life examples.

(b) Write a short note on capital account convertibility. (5+5)

2. What is foreign exchange market? Discuss its salient features. (5+5)

Advanced Financial Accounting and Auditing

(Paper: COM 204)

Answer any one of the following questions.

1.   Distinguish between Equity and Financial Liability. (10)

2. a) Discuss in brief the relevant provisions of Companies Act 2013 regarding removal of a company auditor.

  b)Write a short note on Auditing in depth. (5+5)

Financial Statement Analysis

(Paper: COM 205)

Answer any one of the following questions.

1. Narrate in brief the financial distress prediction model as proposed by Edward Altman. (10)
2. i) Distinguish between multivariate analysis and univariate analysis.

   ii) Write a brief note on the dichotomous classification test. (5+5)

Financial Management

(Paper: COM 206)
Answer any one of the following questions.

1)   'The profit maximization is not an operationally feasible criterion'. Do you agree? Illustrate your views.   (10)

2)   'Despite its weaknesses, the payback period method is popular in practice'. What are the reasons for its popularity? Explain.   (10)