

**FYUG COMMERCE 2ND SEMESTER
CORPORATE ACCOUNTING
Paper Code: DSC 151**

Answer any two from the following:

10x2=20

1. Explain the significance of Consolidated Financial Statements. Explain the steps for preparing consolidated Balance Sheet of the Holding Company and its subsidiary Company.
2. What is Corporate Financial Reporting? Explain its needs and objectives.
3. Meaning and Types of Reconstruction. Need for Reconstruction. Distinction between Internal and External Reconstruction.
4. Meaning and Salient Features of Liquidation, Modes of Winding Up. Consequences of Winding Up.

**FYUG COMMERCE 2ND SEMESTER
BUSINESS LAWS
Paper Code: DSC 152**

Answer any two from the following:

10x2=20

1. Contract, Definition and essentials of valid contract.
2. Types of contract.
3. Offer, Definition and essentials of valid offer.
4. Acceptance, Definition and essentials of valid Acceptance.
5. Consideration, Definition and essentials of valid Consideration.

**FYUG COMMERCE 2ND SEMESTER
MACRO ECONOMICS
Paper Code: DSM 151**

Answer any two from the following:

10x2=20

1. Different concepts of National Income and the important measurements of National Income.
2. Monetary policy and its objectives and instruments.
3. Short run and long run Phillips curve.
4. Types of Inflation and measures to control Inflation.

FYUG COMMERCE 2ND SEMESTER
FUNDAMENTALS OF ENTREPRENEURSHIP
Paper Code: IDC 151 (A)

Answer any two from the following:

10x2=20

1. Meaning, types and characteristics of entrepreneurs.
2. Write any two entrepreneurial motivation theories.
3. Business plan and feasibility analysis of business ideas.
4. Role of educational institutions in the promotion of entrepreneurship.
5. Meaning and measures of entrepreneurial performance.

FYUG COMMERCE 2ND SEMESTER
BASICS OF HUMAN RESOURCE MANAGEMENT
Paper Code: IDC 151 (B)

Answer any two from the following:

10x2=20

1. Explain the concept and functions of Human Resource Management. Also examine the emerging challenges of HRM in the context of workplace diversity.
2. Define human resource planning. Explain its quantitative and qualitative dimensions.
3. Define training. And explain the various methods of training such as apprenticeship, job rotation, case study, role playing, e-learning and coaching.
4. Explain the nature, objectives, and methods of performance appraisal.

FYUG COMMERCE 2ND SEMESTER
COMPUTER APPLICATIONS IN BUSINESS
Paper Code: SEC 151

Answer any two from the following:

10x2=20

1. Critically examine the role Information and Communication Technology (ICT) in the development of Commerce and industry.
2. Write short notes on - Modem, Routers, Internet Service Provider, World Wide Web, and Search Engines.
3. Explain the role of MS-Word and MS-Excel in a Business Firm.
4. Write short notes on – Transition, Animation, Slideshow, Hyperlink, Symbols.

**FYUG COMMERCE 4TH SEMESTER
CORPORATE LAW
Paper Code: DSC 251**

Answer any two from the following:

10x2=20

1. Meaning, characteristics and types of companies.
2. Meaning and clauses of memorandum and articles of associations.
3. Meaning and classification of directors.
4. Different types of company meetings and requisites of a valid meeting.
5. Concept and modes of winding up of a company.

**FYUG COMMERCE 4TH SEMESTER
LAW & PRACTICES OF INCOME TAX
Paper Code: DSC 252**

Answer any two from the following:

10x2=20

1. What are the charging provisions U/S 28 under the head “Profits and Gains of Business or Professions”?
2. Short notes on – Income, Agricultural Income, Previous Year, Heads of Income, Assessment Year.
3. Explain the process of computation of Income from Salaries with example.

**FYUG COMMERCE 4TH SEMESTER
BUSINESS STATISTICS
Paper Code: DSC 253**

Answer any two from the following:

10x2=20

1. "Arithmetic mean is the most widely used measure of central tendency"- Justify the statement with properties & limitations.
2. Discuss the properties of Regression coefficients.
3. Distinguish between absolute & relative measures of dispersion. Give example of each.

**FYUG COMMERCE 4TH SEMESTER
INDIAN ECONOMY
Paper Code: DSM 251**

Answer any two from the following: **10x2=20**

1. Economic Development and its measurements
2. Concept and measurements of Human Development Index.
3. Public Sector its role, performance, and Reforms.
4. Role and importance of NITI Aayog.

**FYUG COMMERCE 4TH SEMESTER
MARKETING MANAGEMENT
Paper Code: DSM 252**

Answer any two from the following: **10x2=20**

1. Define marketing and explain its scope and importance in modern business.
2. Discuss the core concepts of marketing and analyse the impact of micro environmental factors on marketing decisions of a firm
3. Explain the stages involved in the consumer buying decision process. Discuss the various factors influencing the consumer behaviour.
4. Explain the objectives and methods of pricing. Discuss the various types of distribution channels and factors influencing channel selection.

**FYUG COMMERCE 6TH SEMESTER
MANAGEMENT ACCOUNTING
Paper Code: DSC 351**

Answer any two from the following: **10x2=20**

1. Define Budgetary Control. Discuss the nature and objectives of Budgetary Control
2. What is meant by Responsibility Accounting? Discuss the responsibility centres.
3. Write the Meaning of Differential Cost. Show the differences between Marginal Cost and Differential Cost.

**FYUG COMMERCE 6TH SEMESTER
CONSUMER BEHAVIOUR
Paper Code: DSC 352**

Answer any two from the following: 10x2=20

1. Define Consumer Behaviour and explain its nature and scope. Discuss the importance and applications of Consumer Behaviour in marketing.
2. Discuss in detail the external and internal factors influencing consumer behaviour. Explain the role of culture, social class, family, perception & personality in shaping buying behaviour.
3. Explain the various types of consumer decisions. Describe the stages involved in the Consumer Decision Making Process and analyse how digitalization has influenced consumer buying patterns in the modern era.
4. Explain the concept of consumer motivation with reference to Maslow's Hierarchy of Needs. And explain the rights of consumers under the Consumer Protection Act.

**FYUG COMMERCE 6TH SEMESTER
INDIAN BANKING
Paper Code: DSC 353**

Answer any two from the following: 10x2=20

1. History and Evolution of Indian Banking System.
2. Sources and principles of bank lending.
3. Role and functions of commercial bank in economic development.
4. Benefits and challenges of Internet banking.

**FYUG COMMERCE 6TH SEMESTER
FUNDAMENTALS OF INVESTMENT
Paper Code: DSC 354**

Answer any two from the following: 10x2=20

1. Concept, objectives and importance of investment.
2. Role of SEBI and stock exchanges in investor protection.
3. Various concepts of bond valuation and mutual funds.
4. Financial statement analysis through various financial ratios.
5. Technical analysis and its different tools.
6. Explaining various concepts of bond valuation and mutual funds

**FYUG COMMERCE 6TH SEMESTER
CORPORATE TAX PLANNING
Paper Code: DSM 351**

Answer any two from the following:

10x2=20

1. Explain Tax Planning, Tax Evasion and Tax Avoidance
2. Discuss tax planning with regard to Amalgamation of Companies.
3. Explain the process of Tax planning with reference to management decisions on Make or Buy, Own or Lease, Repair or Replace.