

**2023/TDC(CBCS)/ODD/SEM/  
COMDSE-501T (A/B/C)/335**

**TDC (CBCS) Odd Semester Exam., 2023**

**COMMERCE**

**( 5th Semester )**

Course No. : COMDSE-501T (A/B/C)

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 )**

**SECTION—A**

Answer *twenty* questions, selecting any *four* from  
each Unit : 1×20=20

**Unit—I**

1. State the full form of HRD.
2. State one competency of HR manager.

3. What is human empowerment?
4. What is downsizing?
5. State the full form of URS.

Unit—II

6. State one importance of training.
7. What is development?
8. Identify one training need.
9. State one process of designing training programme.
10. Write one objective of interview.

Unit—III

11. State one need for training.
12. State one importance of management development.
13. State one need for career development.
14. State one importance of training process outsourcing.
15. What is training effectiveness?

Unit—IV

16. State one objective of performance appraisal.
17. What is meant by transfer of employees?
18. What is job evaluation?
19. State one type of incentive plan.
20. What is fringe benefit?

Unit—V

21. State one employee welfare measure in industries.
22. What is social security?
23. Name one social security of employees.
24. State one cause of industrial dispute.
25. State one grievance handling procedure.

SECTION—B

Answer *five* questions, selecting *one* from each

Unit : 2×5=10

Unit—I

26. What is meant by workforce diversity?
27. What is meant by human resource information system?

Unit—II

- 28. What is training process outsourcing?
- 29. What is career development?

Unit—III

- 30. What is competency based training?
- 31. What is management development?

Unit—IV

- 32. What is meant by promotion?
- 33. What is meant by performance linked compensation?

Unit—V

- 34. What is meant by grievance redressal?
- 35. What is industrial dispute?

SECTION—C

Answer *five* questions, selecting *one* from each  
Unit : 8×5=40

Unit—I

- 36.** What is human resource management? Discuss the functions of human resource management.
- 37.** In the context of Industrial Revolution 4, discuss the emerging challenges of human resource management.

Unit—II

- 38.** Distinguish between role-specific training and competency-based training.
- 39.** What is meant by evaluating training effectiveness? State the process of evaluating training effectiveness.

Unit—III

- 40.** Discuss the importance of training in an organization.
- 41.** Critically examine the role-specific training programme.

Unit—IV

42. Discuss the importance of performance appraisal.
43. State the salient features of compensation policy.

Unit—V

44. Discuss the employee health and safety measures adopted in Indian industries as per the law.
45. Write a note on the settlement of industrial disputes in industries.

( 7 )

OPTION—B

Course No. : COMDSE-501T (B)

( Auditing and Corporate Governance )

SECTION—A

Answer *twenty* questions, selecting any *four* from  
each Unit : 1×20=20

Unit—I

1. Define auditing.
2. Write on feature of audit.
3. Who is liable for tax audit?
4. What do you mean by audit procedure?
5. Point out one importance of vouching.

Unit—II

6. How can the first auditor of a company be removed?
7. Who fixes the remuneration in case of auditor has been appointed by the share-holders at the time of AGM?
8. State the prime qualifications of a company auditor.

9. What is 'audit report'?
10. Is auditor an agent of the company?

Unit—III

11. What is meant by tax audit?
12. Write one objective of cost audit.
13. Name any two corporate scandals in India.
14. Name two rating agencies operating in India.
15. What are the basic considerations at audit in EDP?

Unit—IV

16. Write one major reform relating to Corporate Governance in India.
17. Point out one importance of corporate governance.
18. Mention any two corporate scandals in India.
19. Give one advantage of business ethics.
20. Name two rating agencies operating in India.

Unit—V

21. What do you mean by corporate philanthropy?
22. Point out one principle to be followed in business ethics.
23. Mention one fundamental principle of sustainable development.
24. Write one feature of corporate social responsibility.
25. Name the various stakeholders of a company.

SECTION—B

Answer *five* questions, selecting *one* from each  
Unit : 2×5=10

Unit—I

26. What are the two essential requirements of a good audit programme?
27. Point out two aims of internal audit.

Unit—II

28. Name the different types of audit report.
29. Point out two duties of a company auditor.

Unit—III

30. What is computer aided audit?
31. State in brief the term 'auditing standards'.

Unit—IV

32. What do you mean by ethical behaviour?
33. Write short note on green governance.

Unit—V

34. What do you mean by corporate sustainability?
35. Write an two differences between corporate social responsibility and corporate governance.

SECTION—C

Answer *five* questions, selecting *one* from each

Unit :

8×5=40

Unit—I

36. What is meant by internal check? Write any six points of distinctions between internal check and internal audit.

37. What do you mean by valuation of assets? Discuss the auditor's duties regarding valuation of fixed assets.

Unit—II

38. How are the first auditor of a company appointed? Discuss the cases where an auditor can be held criminally liable.
39. Describe the provisions of the Companies Act, 2013 regarding remuneration and removal of auditors.

Unit—III

40. Explain the provisions of the Income Tax Act, regarding tax audit.
41. Point out two features of cost audit. Mention any six distinctions between cost audit and management audit.

Unit—IV

42. State the codes and standards to be followed in corporate governance.
43. Point out the voluntary guidelines by C11 in relation to corporate governance.

Unit—V

44. What do you mean by business ethics? Discuss in brief various sources of business ethics.
45. Explain the Corporate Social Responsibility (CSR) provisions under the Companies Act, 2013.

OPTION—C

Course No. : COMDSE-501T (C)

( **Principles of Marketing** )

SECTION—A

Answer *twenty* questions, selecting any *four* from each Unit : 1×20=20

Unit—I

1. Define marketing.
2. What is meant by marketing mix?
3. What is marketing environment?
4. What do you mean by selling?
5. What is economic component of marketing?

Unit—II

6. What is consumer behaviour?
7. What do you mean by buying decision?
8. What is meant by product differentiation?
9. What is market segmentation?
10. What is target market?

Unit—III

11. Define product.
12. What is branding?
13. What do you mean by labelling?
14. Name two types of perishable product.
15. What is consumer adoption?

Unit—IV

16. Define pricing.
17. What is channels of distribution?
18. What is wholesaling?
19. What do you mean by physical distribution?
20. Mention one function of retailer.

Unit—V

21. What is promotion?
22. Define advertising.
23. What do you mean by promotion mix?
24. What is online marketing?
25. What is green marketing?

SECTION—B

Answer *five* questions, selecting *one* from each  
Unit : 2×5=10

Unit—I

26. Write two scopes of marketing.
27. Mention two features of marketing environment.

Unit—II

28. Write down two features of product differentiation.
29. Mention two functions of product positioning.

Unit—III

30. Write down two features of product mix.
31. Mention two benefits of packaging.

Unit—IV

32. Write down two advantages of physical distribution.
33. Mention two points of distinction between retailing and wholesaling.

Unit—V

34. Write down two benefits of personal selling.
35. Mention two features of promotion mix.

SECTION—C

Answer *five* questions, selecting *one* from each  
Unit : 8×5=40

Unit—I

36. Discuss the importance of marketing for socio-economic development of India.
37. What is legal component of marketing?  
Discuss the significance of legal component to strengthen marketing activities.

Unit—II

38. Discuss the factors influencing consumer buying behaviour.
39. Explain the importance of product positioning for effective marketing.

Unit—III

40. Discuss the elements of new product development process.
41. Explain the functions of branding in competitive market environment.

Unit—IV

42. Discuss the pricing strategies for effective marketing management system.
43. Narrate the functions of physical distribution in marketing management.

Unit—V

44. Discuss the characteristics of sales promotion.
45. Explain the significance of social marketing to economic development of our country.

★ ★ ★