

Total Number of Questions : 20

Time : 2.00 Hours

Max. Marks : 100

1. How does survey exemplify the cross sectional research design ? (3 Marks)
2. Give a brief note on the social systems approach of management. (3 Marks)
3. How are mutual owings treated while preparing a Consolidated Balance Sheet ? (3 Marks)
4. How would you control beta of a portfolio using futures ? (3 Marks)
5. State the major functions of GST Council. (3 Marks)
6. What are the important features of Current Cost Accounting Technique for price level changes ? (3 Marks)
7. "Organisational culture is developed over the period of time in response to a complex set of factors". Discuss. (5 Marks)
8. Briefly explain the methodology of Econometrics. (5 Marks)
9. Bring out the salient features of Insolvency Bankruptcy Code 2016. (5 Marks)
10. Discuss how the Equity Theory of Motivation relate to procedural justice. Why is this so important to today's employees ? (5 Marks)
11. Briefly explain various behavioural biases that influence investment decision making. (5 Marks)
12. 'MNCs when properly directed and controlled, can help development of developing economies'. Substantiate. (5 Marks)
13. Mr. Hareesh Kishore furnishes the following particulars of income for the year ended 31-3-2020. Compute the Total Income for the Assessment Year 2020-21, if he is : (5 Marks)
 - (i) Resident and ordinarily resident.
 - (ii) Resident but not ordinarily resident.
 - (iii) Non-resident.
 - (a) Agricultural income from land in Punjab – Rs. 50,000.
 - (b) Dividend from a German Company received in Germany – Rs. 20,000.
 - (c) Short term capital gains on sale of shares of an Indian company received in Japan – Rs. 30,000.
 - (d) Dividend from PK Ltd. an Indian company – Rs. 12,000.
 - (e) Rent from property in China, deposited in a bank in China – Rs. 1,50,000.
14. Premsagar Enterprises Ltd. is setting a project with a cost of Rs. 1,00,00,000. It is considering the following three options for financing the project :

Capital Structure	Option A	Option B	Option C
Equity (Rs. 10)	1,00,00,000	80,00,000	40,00,000
Debt 15%	-	20,00,000	60,00,000
Total	1,00,00,000	1,00,00,000	1,00,00,000

The company's estimated earnings per year Rs. 40,00,000. The corporate tax rate is 50%. Show the impact of gearing on earnings per share. (5 Marks)

15. Explain the 'aggressive approach' to financing the working capital requirement of a firm. Also state the consequences. (5 Marks)
16. Show the impact of Just In Time (JIT) systems on waste costs and product prices. (5 Marks)
17. Explain how the portfolio risk can be reduced through diversification. (8 Marks)
18. Give a brief account of the measures to correct Balance of Payment disequilibrium. (8 Marks)
19. 'Corporate governance developments in India in years show a paradigm shift from the German/the Japanese model to the Anglo American Model' – Substantiate your answer. (8 Marks)
20. Discuss the various bases available for inter company transfer pricing. (8 Marks)