

Total number of printed pages-7

14 (SEM-IV) COM 4016

2025

**COMMERCE**

Paper : COM-4016

*(Strategic Management)*

Full Marks : 80

Time : Three hours

***The figures in the margin indicate full marks for the questions.***

**Section-A**

Answer the following multiple-choice questions by selecting the most appropriate option :

1×5=5

1. Which of the following best describes the primary purpose of corporate strategy?
  - (A) Maximizing shareholder value in the short term
  - (B) Managing daily operational activities
  - (C) Aligning organizational activities with long-term objectives

- (D) Focusing solely on marketing and sales outcomes
2. In the McKinsey 7-S Framework, which of the following is considered a 'hard' element ?
- (A) Shared Values  
(B) Skills  
(C) Structure  
(D) Style
3. According to Porter's Five Forces, which factor increases the bargaining power of suppliers ?
- (A) High availability of substitute inputs  
(B) A fragmented supplier industry  
(C) Few suppliers and no substitutes  
(D) High buyer switching costs
4. The primary function of the Board of Directors in strategic management is to :
- (A) Implement operational decisions  
(B) Approve strategy and monitor executive performance  
(C) Manage HR and payroll  
(D) Develop marketing campaigns

5. Which of the following is a limitation of strategic control systems ?
- (A) They ensure accountability  
(B) They provide continuous feedback  
(C) They can be too rigid in dynamic environments  
(D) They help evaluate performance metrics

### Section-B

Short Answer Questions :

Answer **any five** :

5×5=25

1. Explain the role of the Board of Directors in shaping and approving strategic decisions.
2. Briefly describe Porter's Five Forces Model. How does it help in analysing industry competitiveness ?
3. Define synergy in strategic management. How does it influence diversification decisions ?

4. What is the significance of the McKinsey GE Matrix in portfolio analysis?
5. What is turnaround strategy? In what situations is it typically adopted?
6. Explain the role of the BCG Growth-Share Matrix in guiding strategic decision-making.
7. Discuss the use of Value Chain Analysis in identifying and enhancing competitive advantage.
8. Explain how mission and vision statements contribute to shaping it in strategic management.

### Section-C

Long Answer Questions :

Answer **any five** :

10×5=50

1. Critically assess the importance of the Balanced Scorecard in strategic evaluation and control. How does it address the limitations of traditional financial measures?  
8+2=10

2. Explain the principles of Blue Ocean Strategy. How can firms create uncontested market space and break away from competition using this approach? 5+5=10
3. Critically evaluate Porter's Generic Strategies framework. How can firms choose between cost leadership, differentiation, and focus strategies to build a sustainable competitive advantage? 6+4=10
4. Discuss the various types of growth strategies used in strategic management. How do market penetration, product development, market development, and diversification differ in their application? 3+7=10
5. A farmer group (FPO) in Biswanath Chariali, Assam, possesses 12 bighas of fertile land and is evaluating three potential agribusiness ventures :
  - (i) integrated organic farming combining vegetables, pulses and vermi-composting;
  - (ii) establishing a small-scale tea garden with a primary processing unit and

(iii) initiating a dairy farming enterprise focusing on milk production and local distribution. Considering the region's resources, market demand, and existing infrastructure, recommend the most feasible option from the above three alternatives. Conduct a SWOT analysis of your chosen venture to justify your recommendation. 10

6. **Case Study** : Strategic Planning for Rural Tourism Development in Majuli, Assam

Majuli, the world's largest river island located in Assam, is renowned for its rich cultural heritage, vibrant festivals, and unique biodiversity. Despite its potential, the region faces challenges such as seasonal flooding, limited infrastructure, and inadequate promotion of its tourism assets.

**Question :**

As a strategic consultant, develop a comprehensive plan to promote sustainable rural tourism in Majuli. Your plan should include :

A. SWOT Analysis: Identify the strengths, weaknesses, opportunities, and threats associated with developing rural tourism in Majuli. 6

B. Strategic Recommendations: Propose strategies to enhance infrastructure, promote cultural and eco-tourism, and engage local communities in tourism activities. 4

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14 (SEM-IV) COM 4026

2025

**COMMERCE**

Paper : COM-4026

**(Entrepreneurship Management)**

Full Marks : 80

Time : Three hours

**The figures in the margin indicate full marks for the questions.**

Answer Question Nos. **1, 2**  
and **any five** from the rest.

1. Choose the correct option for each of the following : 1×5=5

(a) Which of these is not a key element of entrepreneurship ?

- (i) Opportunity
- (ii) Organization
- (iii) Environment
- (iv) Adoption

(b) The extent to which firms enter, grow, decline and exit an industry is called:

- (i) Business dynamics
- (ii) Politics
- (iii) Values
- (iv) Trends

(c) The strategies used by an entrepreneur to make judgement quickly and efficiently is called:

- (i) Creative processing
- (ii) Cognitive heuristics
- (iii) Knowledge availability
- (iv) Arbitrage

(d) Improvements in existing products that enhance performance in dimensions traditionally valued by maintain customers is -

- (i) Incremental innovation
- (ii) Disruptive innovation
- (iii) Cost innovation
- (iv) Productive innovation

(e) Which successful entrepreneur is also known for widely using disruptive technology in ventures ?

- (i) Richard Branson
- (ii) Bill Gates
- (iii) Elon Musk
- (iv) Mark Zuckerberg

2. Write short notes on : **(any five)** 3×5=15

- (i) Total Entrepreneurial Activity (TEA) as per GEM
- (ii) Timmons model of Entrepreneurship
- (iii) Ecopreneurship vs Social Entrepreneurship
- (iv) Triggers vs Barriers to Startups
- (v) Born vs Made Entrepreneurs
- (vi) Bootstrapping in finance
- (vii) Environmental Scanning

3. Discuss the theories of entrepreneurship propounded by eminent thinkers from

- (i) economic (ii) socialist and
- (iii) psychological perspectives

4+4+4=12

4. What are the components of creativity ? With appropriate examples explain the creativity techniques often used by entrepreneurs.  
4+8=12
  5. What do you think are the major information that an investor will look into the business plan and why would an investor look into them ? Discuss.  
6+6=12
  6. What are startups ? What methods are used for startup funding ? Discuss.  
2+10=12
  7. Identify the (i) traits (ii) Critical thinking (iii) Opportunity Recognition of top three effective entrepreneurs, who have retained their global leadership position in entrepreneurship.  
4+4+4=12
  8. Discuss about the entrepreneurship and skill development support services offered by (i) Government schemes (ii) Specialised Agencies and (iii) Special schemes for women.  
4+4+4=12
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14 (SEM-IV) COM 4036

2025

**COMMERCE**

Paper : COM-4036

**( Tax Planning )**

Full Marks : 80

Time : Three hours

***The figures in the margin indicate full marks for the questions.***

1. Choose the correct option : 1×5=5
- (A) Examine the correctness of the following statements :
- I. Profit from illegal business is not taxable under the Income Tax Act
  - II. Agricultural income is partly exempted from income tax
- (a) Statement I is correct
- (b) Statement II is correct

(c) Both the statements I and II are correct

(d) Both the statements I and II are incorrect

(B) Kriti a minor received an income of Rs.5,00,000 during the previous year 2023-24, The income so earned by her would be taxable in the hands of—

(a) Kriti herself

(b) Parent whose taxable income is greater

(c) Parent whose taxable income is lower

(d) Both the parents

(C) Deduction in respect of interest on loan taken for pursuing higher education is allowed as deduction under—

(a) Section 80E

(b) Section 80U

(c) Section 80C

(d) Section 80G

(D) Earnings from sale of land is taxable under the head—

(a) Income from other sources

(b) Capital Gain

(c) Profits and Gains from Business and Profession

(d) Income from House Property

(E) Out of the following personal effects, which of the following is a capital asset under the Income Tax Act ?

(a) Paintings

(b) Jewellery

(c) Sculptures

(d) All of the above

2. Answer the following : 2×5=10

(a) What is meant by Minimum Alternative Tax ?

(b) Mention *four* allowances not exempted under the new tax regime.

(c) What is meant by indexed cost of acquisition ?

(d) Write a short note on taxability of dividend received from an Indian company for the assessment year 2023-24.

(e) Mention *four* non-specific incomes chargeable to tax under the head income from other sources.

3. Answer the following : **(any five)**  $5 \times 5 = 25$

(a) Mention *five* items of income taxable under the head profits and gains of business and profession.

(b) What is meant by diversion and application of income ?

(c) State the provisions of Income Tax Act with regard to transfer of asset from a holding company to its subsidiary company.

(d) State the provision of tax planning with regard to selection of location of business.

(e) What are the deductions and exemption available under section 54B of the Income Tax Act while computing income from capital gains ?

(f) Explain the procedure of computing gross total income under the Income tax Act.

(g) What is meant by deduction of tax at source ? Who is required to deduct tax at source ? State the consequence of non-deduction of tax at source ?

$1+2+2=5$

4. Answer the following questions : **(any four)**

$10 \times 4 = 40$

(A) Mr. Raj is an employee of Star Ltd Jorhat. His income details for the previous year 2023-24 are as follows :

(a) Basic Salary Rs.50,000 *p.m.*

(b) Dearness Allowance (forming part of salary for retirement benefit) Rs.10,000 *p.m.*

(c) Interim relief Rs.5000 *p.m.*

(d) Family allowance Rs.2000 *p.m.*

(e) Bonus for the year @ 20% on his basic

(f) Car allowance @ Rs.2000 *p.m.*

(g) He was provided with rent free 5 room furnished house. The fair rental value being Rs.3000 *p.m.* cost of furniture provided Rs.40,000

(h) Re-imbursment of medical expenses Rs.12,000

(i) Professional Tax paid Rs.3000

(j) During the year he went for a tour of other branch offices and he was granted an allowance of Rs.24,000 to meet his expenses while on tour.

He earned interest on savings account Rs.12,000 and from bank fixed deposit Rs.25,000. He also won a lottery of Rs.50,000 during the previous year.

Compute his total taxable income for relevant assessment year when Mr. Raj had opted for the old tax regime. Mr. Raj purchased NSC (VIII issue) Rs.20,000, deposited Rs.30,000 in PPF a/c and Rs. 20,000 in Sukanya Samriddhi Scheme in the name of his daughter.

(B) Mrs. Arpita Borah is the owner of a residential house at Tezpur, having two equal parts-part I and part II. Part I is self-occupied by her and Part II is let out at a monthly rent of Rs. 5000. Municipal value of the house is Rs. 1,50,000 and the fair rent is

Rs.1,20,000. During the previous year 2023-24 the let-out house remained vacant for two months. Municipal tax paid during the previous year by Mrs. Arpita was Rs.4000. During the previous year she paid interest on borrowed capital for construction of the house which was Rs.15,000 and paid collection charges of Rs.2000. She mortgaged her house for Rs.2,50,000 to meet the expenses of her daughter's marriage and paid interest of Rs.15,000 on the mortgaged loan during the previous year. Compute the income from house property of Mrs. Borah for the assessment year 2024-25 when Mrs. Borah opted for the old tax Regime.

(C) Mention the conditions to be fulfilled by a partnership firm to be assessed as such under the Income Tax Act.

(D) Explain the provision of clubbing of income under the Income Tax Act, 1961.

(E) From the following particulars compute the taxable income of Mr. Rihan Sharma for the assessment year 2024-25 under the head capital gain.

- (a) Mr. Rihan bought equity shares on 15<sup>th</sup> October, 2016 for Rs.21,700. FMV of the shares was Rs.14,000 as on 31<sup>th</sup> Jan, 2018. He sold the shares on 16<sup>th</sup> July, 2023 for Rs.12,000.
- (b) He purchased a house on 12.7.2021 for Rs.12,00,000 and spent Rs.1,50,000 on its improvement on 14.10.2021. On 16.11.2023, he sold the house for Rs.21,80,000 (stamp duty value Rs.20,50,000) and incurred Rs.10,000 as expenses on transfer.
- (c) Explain the concept of Grand-fathering with regard to income from Capital Gain. 6+4=10
- (F) Explain the procedure for computing income from other sources under the Income Tax Act, 1961.
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14 (SEM-IV) COM 4046

2025

**COMMERCE**

Paper : COM-4046

**(Management of Financial Services)**

Full Marks : 80

Time : Three hours

***The figures in the margin indicate full marks for the questions.***

*Answer all questions as directed.*

1. Select the most appropriate answer from the multiple choices given against each :

1×5=5

- (i) Which of the following principles is not applicable in life insurance?

(A) Good faith

(B) Insurable interest

(C) Indemnity

(D) All of the above

(ii) Which of the following is NOT TRUE with regard to Non-Banking Financial Companies in India?

(A) NBFC can accept demand deposits.

(B) Deposit insurance facility of DICGC is not available to depositors of NBFCs.

(C) NBFCs can be registered under Companies Act, 1956.

(D) All of the above.

(iii) Which of the following is the latest Basel norm as suggested by the BIS?

(A) Basel I

(B) Basel II

(C) Basel III

(D) Basel IV

(iv) Credit Bureaus -

(A) function as a repository of credit information

(B) function as an insurer against customer's default

(C) acts as regulator of credit

(D) All of the above.

(v) Growth Fund is a mutual fund that -

(A) assures growth in income

(B) invests in fixed income securities

(C) gives fixed return

(D) invests primarily in equities

2. Answer the following in about **30-50** words each :  $2 \times 5 = 10$

(a) What do you mean by fund-based financial services?

(b) State the products and services offered by a bank under retail segment.

(c) What do you mean by the principle of indemnity?

(d) What are the functions of issue manager to a capital issue?

(e) What is 'sovereign rating'?

3. Answer **any five** of the following questions in about **150-200** words each :  $5 \times 5 = 25$

(a) Write a note on **any three** fund-based services extended by the financial institutions.

(b) Write the benefits of investing in mutual fund.

(c) Discuss the criteria to identify Non-performing Assets.

(d) Explain the process of claim settlement in life insurance.

(e) What are the eligibility criteria to be a member of Mumbai Stock Exchange?

(f) Elaborate the significance of credit rating.

(g) Explain the functions of Insurance Regulatory and Development Authority.

(h) Explain the book-building process.

4. (a) Discuss the significance of financial services and explain the recent developments in the financial services sector.

$6 + 4 = 10$

**Or**

(b) Explain the growth of financial services in India. 10

(a) Illustrate with example, the various sources of interest rate risk. Relate the impact of the interest rate risk with financial performance of a bank.

6+4=10

**Or**

(b) Explain the method of managing credit risk in banks. 10

(a) Elaborate on the role of issue manager in the realm of public issue management. 10

**Or**

(b) Critically evaluate the role of bankers in the success of a capital issue. Also comment on the SEBI guidelines with regard to bankers to an issue. 5+5=10

7. (a) Who are the users of credit rating?  
How do they make use of credit rating?

5+5=10

**Or**

(b) Insurance plays an important role in financial planning as a tool for asset protection and also for tax efficient investment. Explain. 10

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14 (SEM-IV) COM 4056

2025

**COMMERCE**

Paper : COM-4056

**(Strategic Services Marketing)**

Full Marks : 80

Time : Three hours

**The figures in the margin indicate full marks for the questions.**

*Answer all questions.*

1. Choose the correct option from the following :

1×7=7

(i) That part of the service organization's physical environment that is visible to and experienced by customers is known as :

- (a) Molecular system
- (b) Operation system
- (c) Service triangle
- (d) Servuction system

(ii) A technique for displaying the nature and sequence of the different steps involved in delivering service to customers, which offers an easy way to understand the totality of customer's service experience is known as

- (a) Process redesign
- (b) Flowcharting
- (c) Process repositioning
- (d) Gantt charts

(iii) \_\_\_\_\_ arises when a discrepancy exists between the way front line staff feel inside and the emotions that management requires them to show in front of customers.

- (a) Stress
- (b) Intrapersonal conflict
- (c) Emotional labour
- (d) Compulsive distress

(iv) Which of the following can be categorized on people processing services ?

- (a) Healthcare

(b) Legal services

(c) Education

(d) Transportation

(v) \_\_\_\_\_ is/are used in advertising a service product that include vivid information to catch audience's attention and to produce a strong, clear impression on the sense.

(a) Abstractness

(b) Tangible cues

(c) Service promises

(d) Verbal messages

(vi) The effect that customers who experience a service failure and then hand it resolved are more satisfied than customers who have no problem in the first place is known as :

(a) Interactional efficiency

(b) Process recovery

(c) Service recovery paradox

(d) Procedural recovery

(vii) In the GAP model of service quality the difference between expected service by the customers and the management's perception of consumer expectation is referred to as the—

- (a) Quality Specification Gap
- (b) Management Perception Gap
- (c) Service Delivery Gap
- (d) Market Communication Gap

2. Write short notes on the following (**any five**):

5×5=25

- (i) Molecular Model of service
- (ii) Tangibility-intangibility continuum
- (iii) Service encounter
- (iv) Flower of service
- (v) Difference between explicit service and implicit service
- (vi) Significance of Word of Mouth communication in services

(vii) Branding of services

(viii) Customers as co-producers

3. How do service characteristics of intangibility, inseparability and perishability influence their marketing strategies?

Describe the strategic model of service marketing 'The Service Triangle'. 7+5=12

**Or**

Explain how the SERVAQUAL is applicable to all service companies for assessment of service quality.

What is a service scope? Describe the service Scope dimensions which influences the customer choice and satisfaction. 6+6=12

4. Explain the various types of attributes that are evaluated before the purchase of a service.

How can service firms reduce service consumer's risk perception? 6+6=12

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14 (SEM-IV) COM 4076

2025

**COMMERCE**

Paper : COM-4076

**(International Business)**

Full Marks : 80

Time : Three hours

***The figures in the margin indicate full marks for the questions.***

*Answer Question No. 1, 2 and any five from the rest.*

1. Choose the correct option from the following : 1×5=5

(a) The expectation that foreigners should automatically fall into host country patterns of behaviour is called —

(i) Ethnocentrism

(ii) Parochialism

(iii) Stereotyping

(iv) Geocentrism

- (b) Which of these countries is not a founder member of MERCOSUR ?
- (i) Argentina
  - (ii) Brazil
  - (iii) Peru
  - (iv) Uruguay
- (c) Freedom to convert domestic financial assets to foreign financial assets and vice versa without restrictions or limitations is known as —
- (i) Current account convertibility
  - (ii) Capital account convertibility
  - (iii) Hedging
  - (iv) All of the above
- (d) Which of the following is the only organization dealing in global rules of trade with an aim of smooth and free flow of trade ?
- (i) International Monetary Fund (IMF)
  - (ii) World Trade Organization (WTO)
  - (iii) World Bank
  - (iv) United Nations Conference on Trade and Development (UNCTAD)
- (e) Large family controlled conglomerate in South Korea with widespread operations, international reach and diverse business interests is called —
- (i) Keiretsu
  - (ii) Guanxi
  - (iii) Chaebol
  - (iv) Maquiladora

2. Write short notes on : **(any five)**  $3 \times 5 = 15$
- (i) Cultural Sensitivity
  - (ii) Economic and Monetary Union
  - (iii) Rules of Origin
  - (iv) Towns of Export Excellence
  - (v) Hostile Takeover
  - (vi) Customs Duty
3. How does culture affect international business? In this context bring out the distinct business culture exhibited by South Korean, Japanese and American MNCs.  
 $3+3+3=12$
4. In what different ways current regional integration in force in South-East Asia can lead to holistic development? Also discuss the role of Bay of Bengal Initiative for Multisectoral, Technical and Economic, Cooperation (BIMSTEC) for economic growth in the region.  
 $6+6=12$
5. What are the benefits provided by WTO to developing countries? Also discuss how these countries have reacted to bargaining power, dispute, settlement, impact of food security and adverse effects of trade liberalisation.  
 $4+8=12$

6. How can international businesses effectively use hedging strategies to manage foreign exchange risk ? Also what are the advantages and limitations of instruments like forward contracts, options and swaps ? Discuss.

6+6=12

7. Discuss the role of Foreign Institutional Investors (FII's) in the Indian Capital Market. Also, explain the significance of Double Taxation Avoidance Agreement (DTAA).

8. With examples explain the types of Mergers and Acquisitions (M&A's). Also, discuss about the reasons for forming various types of M&A's.

8+4=12

9. With appropriate examples explain the key aspects of fair trade and its role in international business.

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