

GU-RET 2016

GAUHATI UNIVERSITY RESEARCH ELIGIBILITY TEST

COMMERCE

Booklet Series : **(B)**

Invigilator's Name and Signature

BOOKLET NO.

OMR SHEET NO.

ROLL NO.

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TIME : 2 HOURS 20 MINUTES

TOTAL MARKS : 80

Number of Pages in this Booklet : 18

Instructions for Candidates

1. Write your Roll No. and OMR Sheet No. in the boxes provided above.
2. This paper consists of two sections : **Section B** with 30 (thirty) objective type questions (OTQ) and **Section C** with 7 (seven) descriptive questions. Each OTQ must be answered in one-two words or in very short sentences, which have to be written in a space provided immediately below each question. The descriptive questions in **Section C**, MUST be answered in the space provided in this booklet. **No extra pages will be provided in any case.**
3. Use a pen to write your answers.
4. Read the instructions given inside this booklet before attempting to answer any questions.
5. DO NOT write your name, roll no, phone no, or anything, or put any marks anywhere in this booklet, otherwise your candidature will be disqualified.
6. If you are found to resort to any kind of unfair means such as carrying extra material other than pen, pencil, watch, eraser, and scale, or copying from somebody or from external material, your candidature will be disqualified.
7. Use of mobile phones, calculators, log tables or any other tables, wearable smart devices such as smart Android watches or objects of similar nature CAN NOT be used inside the examination hall.
8. At the end of the examination, you have to return this booklet to the invigilator.
9. There is no negative marks for incorrect answer.

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Section B (30 Marks)

1. In cost accounting, the sum total of prime cost, works overhead and office overhead is known as? (Fill in the gap)

2. Write the formula used to calculate 'Operating Ratio'.

3. Interest received by a bank is shown in its Cash Flow Statement as cash flow from activity. (Fill in the gap)

4. For how many years tax is exempted for industrial undertakings set up in North Eastern India region under Section 80 IC of the Income Tax Act?

5. What is meant by 'Prudence' under GAAP in financial accounting?

6. What is Hot Stove Rule?

7. Which type of stress does a public speaker most likely to confront?
8. The process of manpower planning is closely related tomethod. (Fill in the gap)
9. Mention a tripartite body in labour administration.
10. Threatening employees with discharge or dismissal if they joined a union amounts to (Fill in the blank)
11. Name the error that refers to allowing of past performance appraisal rating to unjustifiably influence current ratings.
12. Which type of plan establishes overall objectives and position of an organization in terms of its environment?

13. What type of pricing method squarely covers cost?

14. In which stage of a product life cycle profit maximization is the highest?

15. Which type of reinforcement is a form of social blackmail?

16. Which need of Maslow's motivation theory has resemblance with "Recognition need" of Herzberg?

17. Which two institutions are known as Bretton Woods twins?

18. State any three factors considered under Economic Analysis.

19. State the main functions of Insurance Regulatory and Development Authority of India.

20. What is meant by translation exposure?

21. What will be the impact of an increase in Cash Reserve Ratio (CRR) on the money supply?

22. Define the term 'inventory'.

23. How would you interpret a high debtor turnover ratio?

24. What is Duty Entitlement Pass Book Scheme?

25. What will be the most important benefit if Goods and Services Tax Act is implemented?
26. If Current Ratio is 2.5, Working Capital is ₹60,000, Total Assets are ₹3,00,000 and Total Liabilities are ₹2,00,000, what is the amount of Fixed Assets?
27. What is the most important function of Credit Bureaus?
28. Which general insurance company in India is known as Re-insurer?
29. Which Central Act in India has a provision to constitute a National Financial Reporting Authority?
30. Mention one qualitative credit control measure practised by the RBI.

Section C (50 Marks)

Answer any 1 (one) from the following

1. Discuss relevant norms of corporate social responsibility (CSR) in India under Companies Act and also under the Income Tax Act. State with the help of examples related to the various fields in which the norms are being implemented by tea industry of Assam.
(Marks : 20)
2. Discuss the relevance of the various fields in which there is a need to improve working conditions of unorganized workers in India.
(Marks : 20)
3. Explain the adverse consequences of financial exclusion. Discuss the steps initiated to enlarge the objective of financial inclusion with adequate economic justice for all the citizens of the country.
(Marks : 20)
4. Elaborate the scope of job opportunities for students of commerce and business courses of studies.
(Marks : 20)

Answer any 1 (one) from the following

5. How can entrepreneurship be developed in an industrially backward region like the North East India? Also discuss the need for making apprenticeship training compulsory upon employees of existing industrial undertakings.
(Marks : 30)
6. Discuss the components of Modern Marketing Information System. Also state the major environmental forces that a marketer should take into account in finding market opportunities.
(Marks : 30)
7. Discuss the present position of convergence of IFRS in India. What are the broad objectives of Harmonization of Indian Accounting Standards?
(Marks : 30)

Space for Answers (Section C) : for Questions 1 to 4 (4 pages)

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Space for Answers (Section C) : for Questions 5 to 7 (6 pages)

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Space for Answers (Section C) : for Questions 5 to 7 (6 pages)

GU-RFET 2019

Space for Answers (Section C) : for Questions 5 to 7 (6 pages)

GU-RREF 2018

Space for Answers (Section C) : for Questions 5 to 7 (6 pages)

GU-RFET 2019

Space for Answers (Section C) : for Questions 5 to 7 (6 pages)

GU-RRET 2018

Space for Answers (Section C) : for Questions 5 to 7 (6 pages)

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