

STUDENT ASSIGNMENTS

Master of Commerce (M.COM) Annual Mode

(SESSION 2021-22)

CENTRE FOR DISTANCE AND ONLINE EDUCATION

JAMIA MILLIA ISLAMIA

NEW DELHI-110025

STUDENT ASSIGNMENTS
(SESSION 2021-22)

INSTRUCTIONS

The students are required to read carefully and follow the instructions given below:

- Submission of one complete Assignment in each paper of the programme is compulsory.
- Completed Assignments in a PDF format are to be submitted on **Google Classroom** on or before the due date.
- Write your Name, Father's Name, Roll Number, Mobile No. and other details as required on the cover page of each Assignment.
- For Assignments Submitted after due date mentioned in the Academic Calendar, a late fee of **Rs. 100/-** per assignment will be payable through Demand Draft in favour of Jamia Millia Islamia, Payable at New Delhi.
- Please go through your Programme Guide carefully for further details.

Note: Attempt any three of the following five questions. All questions carry equal marks.

1. Define International Business. What factors fall under perceived external export stimuli which influences firm's decision to go in for export business?
2. Discuss any five export promotion schemes by the government of India to promote export competitiveness. Critically review India's current Foreign Trade Policy.
3. How important is marketing research for international business. Explain key factors that most businesses will consider to analyze the attractiveness of target international markets.
4. Discuss export sale contracts. Explain the steps in setting up business for international trade.
5. "Change is the only change which remains constant." Discuss the challenges faced by international traders in the light of complex international business environment.

Note: Attempt any three of the following five questions. All questions carry equal marks.

1. PQR Ltd. had 10000 15% Preference Shares of Rs. 100 each redeemable at 10% premium on 31st March 2022. The balances of General Reserve Account and the Securities Premium Account were Rs. 7,00,000 and Rs. 10,000 respectively. In order to finance redemption, the company (i) sold some of the investments at Rs. 3,50,000 (Book Value Rs. 5,00,000). (ii) issued 12% Debentures of Rs. 2,00,000 at par, and (iii) issued 50,000 12% Preference Shares of Rs. 10 each @10% premium. The 15% Preference Shares were redeemed at 10% premium as per the conditions laid down in Section 55 of the Companies Act, 2013. Pass the necessary journal entries in the books of the company.

2. The following information of Diamond Ltd. as on 30.06.2022:

| Liabilities | Rs. | Assets | Rs. |
|-----------------------------|-----------------|-------------------------|-----------------|
| 2000 shares of Rs. 100 each | 2,00,000 | Land and Building | 1,10,000 |
| General Reserve | 40,000 | Plant and Machinery | 1,30,000 |
| Surplus | 32,000 | Patents and Trade Marks | 20,000 |
| Sundry Creditors | 1,28,000 | Stock | 48,000 |
| Income Tax Reserve | 60,000 | Debtors | 88,000 |
| | | Bank | 52,000 |
| | | Preliminary Expenses | 12,000 |
| | 4,60,000 | | 4,60,000 |

The expert valuer valued the land and buildings at Rs, 2,40,000; goodwill at Rs. 1,60,000; and plant and machinery at Rs. 1,20,000. Out of the total debtors, it is found that debtors of Rs. 8,000 are bad.

The profits of the company have been as follows:

2020- Rs. 80,000

2021- Rs. 90,000

2022- Rs. 1,06,000

The company follows the practice of transferring 25% of profits to general reserve. Similar types of companies earn at 10% on their capital. Ascertain the value of shares of the company under: (i) Intrinsic Value Method; (ii) Yield Value Method; (iii) Fair Value Method assuming that depreciation on land and building at 10% and plant and machinery at 15%.

3. The balance sheet of ABC Ltd. on 31.03.2022 is as follows:

| Equity and Liabilities | Rs. | Assets | Rs. |
|--------------------------------------|-----------------|----------------------|-----------------|
| 10% Preference Shares of Rs. 10 each | 1,00,000 | Goodwill | 1,80,000 |
| Equity shares of Rs. 10 each | 5,00,000 | Patents | 10,000 |
| General Reserve | 40,000 | Land and Building | 2,50,000 |
| 8% Debentures of Rs. 100 each | 40,000 | Machinery | 75,000 |
| Bank Overdraft | 57,000 | Furniture | 25,000 |
| Creditors | 80,000 | Investments | 25,000 |
| | | Preliminary Expenses | 2,000 |
| | | Surplus | 2,50,000 |
| | 8,17,000 | | 8,17,000 |

The following capital reduction scheme is approved by the court:

(i) Holders of 8% debentures of Rs. 100 each are to be given new 10% debentures of Rs. 50 each for the half amount and 10% preference shares of Rs. 10 each for the balance.

(ii) The value of all preference shares is to be reduced to Rs. 6 and dividend rate is to be increased to 12%.

(iii) The value of equity shares is to be reduced to Rs. 2 each.

(iv) The existing equity shareholders will purchase additional equity shares to contribute Rs. 2,00,000 in cash.

(v) Bank overdraft is to be repaid.

(vi) The creditors were offered either to accept 75% of the amount for cash or get payment after 6 months. 50% of the creditors accepted the cash offer.

(vii) All fictitious assets and intangible assets are to be written off.

(viii) Land and Building is revalued at Rs. 2,70,000.

(ix) Investments have a market value of Rs. 19,000.

(x) Machinery and Furniture are to be written off in proportion of book values with the help of general reserve and capital reduction account balance.

Pass the necessary journal entries to record the above transactions.

4. What do you understand by amalgamation of companies? Explain in detail the various methods of calculation the purchase consideration.

5. Write short notes on any **two** of the following:

- (i) Environmental Accounting
- (ii) Corporate Social Accounting
- (iii) Buy-back of Equity Shares
- (iv) Corporate Disclosures
- (v) Consolidated Balance Sheet

Course Title: Corporate Legal Framework

Course Code: MCM 203

Session:2021-22

Maximum Marks –30

Note: Attempt any three of the following five questions. All questions carry equal marks.

1. What is Articles of Association? State its contents in brief. Discuss the limitations imposed by the Companies Act, 2013 with regard to alteration of Articles of Association.
2. What are the grounds for winding up by the Tribunal. Explain the consequences of the winding up order by Tribunal?
3. State the objectives of Consumer Protection Act, 2019? Explain the Consumer Dispute Redressal Mechanism as provided in the Consumer Protection Act, 2019.
4. Briefly explain the powers and functions of SEBI. Critically examine the role of SEBI in protecting the interest of investors in secondary market.
5. Write short note on any **Two** of the following:
 - (a) Misleading Prospectus
 - (b) Extraordinary General Meeting
 - (c) Enforcement Directorate
 - (d) TRIPS and TRIMS

Course Title: Strategic Management

Course Code: MCM 204

Session:2021-22

Maximum Marks –30

Note: Attempt any three of the following five questions. All questions carry equal marks.

1. Explain in detail the Strategic Management Process.
2. Critically evaluate the different types of organizational structures and their relevance in effective strategic implementation.
3. What is Corporate Environment? Explain different components of corporate environment elaborately.
4. Explain the concept of SWOT analysis of a business.

5. Write short note on any two of the following.

- (a) Limitation of strategic management.
- (b) BCG Matrix
- (c) McKinsey's 7s framework.

Course Title: Security Analysis and Portfolio Management

Course Code: MCM 205

Session: 2021-22

Maximum Marks –30

Note: Attempt any three of the following five questions. All questions carry equal marks.

1. Differentiate between primary and secondary market. How does SEBI regulate the primary market?
2. What is meant by fundamental analysis? How does fundamental analysis differ from technical analysis?
3. What do you mean by efficient market hypothesis (EMH)? What are the different forms of market efficiency.
4. Explain CAPM theory. What are the basic assumptions of CAPM? What are the advantages of adopting CAPM model in portfolio management?
5. On the basis of expected Rate, Standard Deviation, Variance and Coefficient of variation decided which of the following company is best for investment (Single company Risk analysis).

| Possible outcomes | Probability | Rate of Return | |
|-------------------|-------------|----------------|-----------|
| | | Company G | Company H |
| Bullish Trend | 0.3 | 50% | 25% |
| Normal Trend | 0.4 | 20% | 15% |
| Bearish Trend | 0.3 | (10)% | 15% |

Course Title: Advertising and Sales Management

Course Code: MCM 206

Session: 2021-22

Maximum Marks –30

Note: Attempt any three of the following five questions. All questions carry equal marks.

1. "Is Print Media still having the old charm of reaching the highest number of customers." Elucidate the statement.
2. What are the various message decisions that an advertiser has to take? How do various qualities of a message source influence the target audience? Explain with examples.

3. What do you mean by advertising budget? Discuss the various methods of setting advertising budget. In your opinion, which is the most logical method of setting advertising budget?
4. (a) How can communication effect of advertising be evaluated?
(b) What are the various ways of evaluating sales effect of advertising?
5. What is 'close'? What are the requisites of a successful close? Discuss in detail the important methods of closing a sale. Also, discuss the reasons of failure to close.

Course Title: Human Resource Management
Session: 2021-22

Course Code: MCM 207
Maximum Marks – 30

Note: Attempt any three of the following five questions. All questions carry equal marks.

1. Why is Human Resource Management essential for organisations? Describe the various functions of Human Resource Management.
2. Why there has been increase emphasis on Human Resource Planning? Illustrate with the example the process of Human Resource Planning.
3. What do you mean by recruitment? Discuss various sources of recruitment.
4. Explain the various wages payment methods. Briefly discuss their merits and demerits.
5. Write short notes on any two of the following:
 - a. Human Resource Development.
 - b. Differentiate between Training and Development.
 - c. Job Evaluation
 - d. Fringe Benefits