

Master in Commerce
MCM 3.1.1 Advance Accounting
Section D
Assignment
(To be answered in a separate sheet provided)

Total Marks (15*2=30)

1. On December 31, 2024 the Balance Sheet of a limited company reveals the following position:

Liabilities	Rupees	Assets	Rupees
Issued Capital in Rs 10 each	4,00,000	Fixed Assets	5,00,000
Reserve	90,000	Current Assets	2,00,000
P/L A/c	20,000	Goodwill	40,000
5% Debenture	1,00,000		
Current Liabilities	1,30,000		
	7,40,000		7,40,000

On December 31, 2024, the fixed assets were independently valued at Rs 3,50,000 and the goodwill at Rs 50,000. The net profits for the three years were: 2022- Rs 51,600, 2023- Rs 52,000, 2024-Rs 51,650, of which 20% was placed under reserve. This proportion being considered reasonable in industry in which the company is engaged and where a fair investment return maybe taken at 10%. Compute the value of company's share by:-

- a) Net Asset Method
 - b) Yield Valuation Method
 - c) Earning Capacity Method
2. The following balances of Orient Electric Co.ltd. Pertain to the account for the year ended 31.12.2024:

Particulars	Rupees	Particulars	Rupees
Share Capital	200,00,000	10% debenture	16,00,000
Fixed Assets	400,00,000	Depreciation reserve on fixed assets	160,00,000
Average current Assets	40,00,000	Security deposit of customers	150,00,000
Reserve Fund (Invested in govt 6% securities)	1,20,00,000	Customer's contribution to main lines	4,00,000
6% investment in contingency	40,00,000	Preliminary Expenses	10,00,000
Loan from electricity board	60,00,000	Tariff & Dividend control reserve	12,00,000
Development Reserve	20,00,000		

The company earned a profit of Rs 22 lakhs before charging debenture & interest. Indicate the disposal of profit, assuming bank rate was 8%.

3. H Ltd acquired 40,000 equity shares of S Ltd on 1st January 2023. The following are the balance sheets of two companies as at 31st December 2023.

Liabilities	H. Ltd	S.Ltd	Assets	H. Ltd	S.Ltd
Equity Share of Rs 10 each	10,00,000	5,00,000	Land & Buildings	2,00,000	1,50,000
General Reserve (1.1.2023)	1,00,000	1,00,000	Plant & Machinery	2,00,000	3,00,000
P/L A/c (1.1.2023)	50,000	30,000	Stock	75,000	50,000
Profit for the year 2023	60,000	40,000	Sundry Debtors	50,000	60,000
Sundry Creditors	70,000	50,000	Investment at Cost-Shares in S Ltd	5,00,000	-----
Bills payable	10,000	5,000	Bills receivable	10,000	5,000
			Cash at Bank	1,55,000	1,60,000
	12,90,000	7,25,000		12,90,000	7,25,000

Additional Information:

- i. Bills Receivable of H.Ltd include Rs 3,000 accepted by S.Ltd.
- ii. Sundry Debtors of H.Ltd include Rs 10,000 due from S.Ltd.
- iii. Stock of S.Ltd include goods purchased from H. Ltd for Rs 30,000 which were invoiced by H. Ltd at a profit of 25% on the invoice price.

Prepare a consolidated balance sheet of H. Ltd and its subsidiary S.Ltd as at 21st December 2023.

4. a) Differentiate between Amalgamation in the nature of merger and amalgamation in the nature of purchase.
b) Write the objectives of reconstruction of a company.
5. Discuss the need, importance and various methods used in HRA for valuation of Human Resources in the business.
6. Draw the specimen format of financial statements of an insurance company.

Dt. 24.03.2025

Master in Commerce
MCM 3.2.1 Financial Market & Institution
Section D
Assignment
(To be answered in a separate sheet provided)

Total Marks (15*2=30)

1. Explain the components of a financial system and also explain about the functions of a financial system.
2. Describe different types of financial innovations.
3. What is "New Issue market". Describe the difference between new Issue market and Secondary Market.
4. Describe Underwriting; discuss its advantages and disadvantages with examples.
5. Define Secondary Market. Discuss the functions of Stock exchange.
6. Explain depository Process in India, Compare benefits to Investors, benefits to Companies and benefits to the Capital market.

Dt. 24.03.2025

Master in Commerce
MCM 3.3.1 Human Resources Planning & Development
Section D
Assignment
(To be answered in a separate sheet provided)

Total Marks (15*2=30)

1. Describe the various forecasting techniques and how these techniques are being used in human resource planning.
2. What is human resource accounting? Describe the methods of measuring the value of human resources.
3. Explain different Skills and leadership roles of OD Agent.
4. Cite two examples from Indian organization and discuss the HRD practices done in these Organizations?
5. Why is HRD needed in an organisation? Explain briefly the sub-systems of HRD and their importance in organization.
6. Human resource accounting and human resource auditing are the two side of HRP. Discuss its importance, objectives and application in organisation?

Master in Commerce
MCM 3.1.2 Cost & Management Accounting
Section D
Assignment
(To be answered in a separate sheet provided)

Total Marks (15*2=30)

- Q1. Express how does the preparation of a cost sheet help organizations determine the total cost of producing a product or service, and what are the different components (direct materials, direct labour, and overheads) that need to be considered in creating an accurate and comprehensive cost sheet?
- Q2. How does marginal costing focus on variable costs, and how does it differ from absorption costing in terms of the treatment of fixed overheads? How does this affect the calculation of per-unit cost and the overall profitability of products or services?
- Q3. What is the difference between normal loss and abnormal loss in a process costing system, and how are these losses treated differently when allocating production costs across completed and incomplete units?
- Q4. Explicate how does cost variance analysis distinguish between price and quantity variances for both direct materials and direct labor, and what are the implications of these variances for pricing decisions, production planning, and cost control?
- Q5. What role does variance analysis play in strategic decision-making, particularly when a business is considering expanding product lines, entering new markets, or adjusting pricing models, and how can cost and sales variance insights support these decisions?
- Q6. Discuss the key components of a financial budget, including the projected income statement, balance sheet, and cash flow statement, and how do these elements work together to provide a clear picture of the company's financial health and future performance?

Dt. 25.03.2025

Master in Commerce
MCM 3.2.2 Derivative & Risk Management
Section D
Assignment

(To be answered in a separate sheet provided)

Total Marks (15*2=30)

- Q1. Highlight the Factors contributing to the growth of derivatives? Write a brief essay on financial derivatives market in India?
- Q2. Narrate different features of financial future contracts? Throw light on various types of financial futures contracts and the evolution of financial futures market in India?
- Q3. State and express introductory concepts on Financial swap contracts? Decipher its nature and evolution in Indian market?
- Q4. Make a comparative analysis of Binomial option pricing model, Black-Scholes Option pricing model?
- Q5. Illustrate with example how trading with options, hedging with options are carried by traders?
- Q6. Write short notes on:
- (a) Interest rate swaps
- (b) Hedge effectiveness and Tailing the hedge

Dt. 25.03.2025

Master in Commerce
MCM 3.3.2 Consumer Behavior & Advertising Management
Section D
Assignment

(To be answered in a separate sheet provided)

Total Marks (15*2=30)

1. Explain the factors affecting Consumer Decision Making.
2. Discuss how ethics plays an important role in Advertisement Planning.
3. Explain how consumer behaviour applies to strategic marketing decisions.
4. Define the concept of culture. How does it affect the Consumer behaviour.
5. Explain in brief the consumer research process.
6. How does Advertising help the various sections of society? Explain in brief.

Dt. 26.03.2025

Master in Commerce
MCM 3.1.3 Corporate Law & Tax Compliances
Section D
Assignment

(To be answered in a separate sheet provided)

Total Marks (15*2=30)

Q1. How does the prospectus serve as a vital tool for informing potential investors about a company's financial health, risks, and business operations, and what legal obligations do companies have to ensure that the information provided in the prospectus is accurate, complete, and not misleading?

Q2. What is the role of a nominee director, and how do they differ from regular directors in terms of their responsibilities, authority, and accountability to the company, particularly in situations where they are appointed by institutional investors or other stakeholders?

Q3. What are the legal requirements and steps involved when a company is wound up due to the inability to pay debts, and how does the winding-up process protect the rights of creditors, shareholders, and other stakeholders, particularly in cases of insolvency or financial distress?

Q4. Differentiate between LTCG and STCG? Discuss different tax planning provisions relating to capital gain?

Q5. What are the key deductions available under Section 24 of the Income Tax Act, 1961, for individuals and businesses earning income from house property, and how can tax planning strategies optimize the benefits of these deductions, particularly the interest on home loans and standard deductions?

Q6. Differentiate between:

(a) Private Company and Public Company

(b) Creditors' voluntary winding-up and Members' voluntary winding-up.

Dt. 26.03.2025

Master in Commerce
MCM 3.2.3 Security Analysis & portfolio Management
Section D
Assignment

(To be answered in a separate sheet provided)

Total Marks (15*2=30)

1. What is Capital Asset Pricing Model (CAPM)? Explain it with its assumptions & limitations.

2. Discuss different methods used for evaluation of a portfolio.

3. What is a Bond? Discuss different theories of, Bond valuation with suitable example.

4. What is Arbitrage Pricing Theory? Discuss the limitations of the theory?

5. Make a comparative analysis of "Fundamental Analysis." & " Technical Analysis".

6. Write short Notes on:-

(a) Forward vs. Futures contract.

(b) Systematic V8 Unsystematic Risk

Dt. 26.03.2025

Master in Commerce
MCM 3.3.3 Merchant Banking & Financial Services
Section D
Assignment

(To be answered in a separate sheet provided)

Total Marks (15*2=30)

- Q1. "The scope for merchant Banking is great in India". Discuss the statement in light of future of merchant Banking in India?
- Q2. Leasing as a financial service offers potential advantages both to the lessor and lessee". Discuss the statement?
- Q3. Define Credit Rating? Discuss various types of credit rating agencies (CRA) in India and also discuss how they evaluate the companies before rating its securities?
- Q4. "The successful functioning of any financial system depends upon the range of financial services offered by vendors of services". Discuss the statement in light of role and function of financial services in an economy?
- Q5. State some of the major problems faced by housing finance sector in India? Narrate the role and function of National Housing Bank (NHB) for development of housing finance sector in India?
- Q6. Write short notes on:
 - (a) Role of UTI in Industrial Finance
 - (b) Leasing vs. Buy Decision

Dt. 27.03.2025

Master in Commerce
PAD-4.3 Disaster Management
Section D
Assignment

(To be answered in a separate sheet provided)

Total Marks (15*2=30)

1. Examine the causes and effects of Cyclonic disaster.
2. Critically examine the concept of Climate Change'.
3. What are the causes and effects of Air Pollution? Discuss its control measures.
4. Discuss the role of voluntary Organizations during and after disasters.
5. "Road-Accidents Accidents are increasing day by Lay'. In light of the statement examine the causes and remedies of road accidents.
6. Examine the role of 'Disaster Preparedness' and Disaster Information system to combat disaster.

Dt. 28.03.2025

Master in Commerce
MCM 3.5 Business Ethics & Corporate Governance
Section D
Assignment
(To be answered in a separate sheet provided)

Total Marks (15*2=30)

1. 'Ethics is considered as everybody's justice'. Do you agree? Comment.
2. How are the ethical decisions made? Which are the four factors involved? Give an example.
3. What is social responsibility? Why is it important for business to act in a socially responsible manner?
4. What is the difference between individualism Vs. Collectivism in HRM practices?
5. Discuss on the ethical dilemmas which an organization of 21st century faces. Substantiate it with Suitable examples.
6. 'Women empowerment' vs. 'Gender ethics'-justify.

Dt. 29.03.2025

Master in Commerce
ECO-2.5 Budgetary System with special reference to India
Section D
Assignment
(To be answered in a separate sheet provided)

Total Marks (15*2=30)

- Q1. Define National Income? Elaborate the income, expenditure and value added methods of National Income Accounting?
- Q2. Highlight the effects of budgetary measures on resources allocation, distribution of income and wealth, aggregate expenditure and economic growth?
- Q3. Define Fiscal Policy? What are its objectives? Discuss role of fiscal policy in resource mobilization for development?
- Q4. State the broad trends of Orissa budgets by highlighting major components of revenue and expenditure?
- Q5. Explain the importance of budget as an instrument of social and economic policy implementation of the Government?
- Q6. Write short notes on:
 - (a) Public accounts committee
 - (b) Estimates committee