

Date:24.04.2021

**M.COM Assignment Test 3<sup>rd</sup> Semester 2021 CBCS DDCE**  
**Group-A**  
**(Advance Accounting)**

**Answer any Two**

**5 X 2 = 30 Word limit – 1000**

**Time – 1 hrs.**

1. Answer the followings:

- a. Distinguish between Asset Backing method and Yield Valuation Method.
- b. Different methods for valuation of goodwill.

2. Explain the procedure for calculation of Purchase Consideration with suitable examples according to AS-14. Pass the accounting entries in the books of Transferor Company and Transferee Company.

3. The following are the Balance Sheet of Sun Ltd. and its subsidiary Moon Ltd as at 31<sup>st</sup> March, 2020:

Liabilities	Sun Ltd.(Rs.)	Moon Ltd.(Rs.)	Assets	Sun Ltd.(Rs.)	Moon Ltd.(Rs.)
Fully Paid Equity share of Rs.10 each	6,00,000	2,00,000	Machinery	3,50,000	1,50,000
General Reserve	3,40,000	80,000	Furniture	1,20,000	25,000
Profit & Loss a/c	1,00,000	60,000	4000 shares in Moon Ltd.	3,40,000	-----
Creditors	70,000	35,000	Stock	1,80,000	1,20,000
			Debtors	50,000	30,000
			Cash at Bank	70,000	50,000
<b>Total</b>	<b>11,10,000</b>	<b>3,75,000</b>	<b>Total</b>	<b>11,10,000</b>	<b>3,75,000</b>

Additional information:

- P/L a/c of Moon Ltd. stood at Rs. 30,000 on 1<sup>st</sup> April 2020 & General Reserve was Rs.10,000.
- Sun Ltd. acquired Moon Ltd. on 1<sup>st</sup> October 2020.
- Included in debtors of Moon Ltd. is a sum of Rs. 10,000 due from Sun Ltd for goods sold at a profit of 25% on cost price. Till 31<sup>st</sup> March 2021, ½ of the goods were remain unsold by Sun Ltd.
- You are required to prepare Consolidated Balance Sheet as at 31<sup>st</sup> March 2021. Show all your workings.

4. Explain the importance of HRA. Discuss different approaches to valuation of human resources with suitable examples.

5. Answer the followings:

- c. What is NPA. Discuss different types of NPA.
- d. The Halonix Ltd. wants to decide one of its old plant by an improved plant. It was built in 1988 for Rs. 67,50,000. To built a new plant of same size with same capacity it would now cost Rs. 1,00,00,000. The cost of new plant with larger capacity was Rs. 2,12,50,000 & in addition, materials of the old plant valued at Rs. 6,87,500 were used in the construction of new plant. The balance of old plant was sold for Rs.3,75,000. You are required to calculate

the amount to be charged to Revenue Account & the amount to be capitalized. Also show the Plant Account & Replacement Account.

6. Write short notes on: (Any three)

- e. Capital Base.
- f. Sources of Funds of Insurance Company.
- g. Inflation Accounting.
- h. Pooling of Interest Method.

**Date : 24.04.2021**

**Group - B**

**M.COM Assignment Test 3rd Semester 2021 CBCS DDCE**

**Paper – (Financial Markets and Institution)**

**Answer any two.**

**15 × 2 = 30 Word Limit – 1000**

**Time : 1 hrs.**

1. Classify the various financial intermediary functioning in the Indian financial system and bring out their features.
2. What is private placement? What are its advantages & disadvantages.
3. What do you mean by listing of securities? Describe the listing procedure & point out its merits & demerits.
4. State the characteristics and features of a developed money market.
5. Describe the various services offered by R.B.I. in Indian banking system?
6. Write short notes on: (any two)
  - (a) Book Building
  - (b) Insider Trading
  - (c) Call Money
  - (d) Depository Participant (D.P.)

**Group-C**

**M.COM**

**Assignment Test 3<sup>rd</sup> Semester 2021 CBCS DDCE**

**Paper – (Human Resources Planning & Development)**

**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. What is HR planning? What are its objectives? Describe how HR planning is important for an organization?
2. What is HRIS? How is it useful for an organization? Describe the HRIS process in an organization briefly.
3. Define HRD? Describe its concept. Describe the subsystem which contributes to the HRD system.
4. Discuss different models of Human Resources Development (HRD)?
5. What is career planning? Draw the career planning process for an organization.
6. Write short notes on:(any two)
  - a)Human Resource Accounting
  - b)HRD Audit
  - c) Succession Planning
  - d)Job Analysis

**Date : 26.04.2021**

**Group - A**

**M.COM**

**Assignment Test 3rd Semester 2021 CBCS DDCE**

**Paper – (Cost and Management Accounting)**

**Answer any two.**

**15 × 2 = 30 Word Limit – 1000**

**Time : 1 hrs.**

1. Define cost Accounting. Distinguish between Financial and cost Accounting.
2. Define methods of costing. Discuss techniques of evaluation Abnormal Loss and Abnormal Gain.
3. Discuss the role of Management Accountant in modern business.
4. Define ZBB. Discuss the steps of installation of ZBB in modern business.
5. Define Standard Costing. Discuss the steps for installation of Standard Costing in a Manufacturing Company.
6. Write short notes on: (Any two)
  - a. Responsibility Accounting.
  - b. Absorption Costing Vs. Marginal Costing.
  - c. Make or Buy Decisions.

**Date : 26.04.2021**

**Group - B**

**M.COM**

**Assignment Test 3rd Semester 2021 CBCS DDCE**

**Paper – (Derivative and Risk Management)**

**Answer any two.**

**15 × 2 = 30 Word Limit – 1000**

**Time : 1 hrs.**

1. Write an essay on history, growth and factors contributing to the development of derivative market in India?
2. Discuss the concept of cash and carry arbitrage and reverse cash and carry arbitrage with example?
3. What is Hedge ratio? What is its use? Discuss the procedure of computation of Hedge ratio?
4. Explain the Binomial option pricing model with suitable example.
5. Define forward contract? Discuss the classification of Forward contract?
6. Write short notes on:-a)Forward Rate Agreements  
b) Interest Rate Futures

Date : 26.04.2021

**Group - C**

**M.COM**

**Assignment Test 3rd Semester 2021 CBCS DDCE**

**Paper – (Consumer Behavior and Advertisement Management)**

**Answer any two.**

**15 × 2 = 30 Word Limit – 1000**

**Time : 1 hrs.**

1. Media-Planning & selection process of Advertising.
2. Howard-Seth model of consumer Behavior.
3. Opinion leader characteristics of opinion leader and explain how to measure opinion leader.
4. Four view of consumer decision making.
5. Stages of consumer Buying behavior.
6. How would one measure the social class difference in the purchase behavior among Indian consumer?

Date : 27.04.2021

**Group - A**

**M.COM**

**Assignment Test 3rd Semester 2021 CBCS DDCE**

**Paper – (Corporate Tax Planning)**

**Answer any two.**

**15 × 2 = 30 Word Limit – 1000**

**Time : 1 hrs.**

1. What are the objectives of companies Act.2013? Discuss the major changes/characteristics of companies Act.2013?
2. Who is a Promoter? Discuss different stages of promotion of a company?
3. Elaborate the contents of prospectus? Discuss legal requirement in relation to a prospectus?
4. Expound powers and duties of directors of a company?
5. Explain the following terms in relation to a corporate meeting:-a) Notice of the meeting  
b) Quorum of a meeting.
6. Write a brief note on Tax planning for Employees?

**Date : 27.04.2021**

**Group - B**

**M.COM Assignment Test 3rd Semester 2021 CBCS DDCE**

**Paper – (Security Analysis and Portfolio Management)**

**Answer any two.**

**15 × 2 = 30 Word Limit – 1000**

**Time : 1 hrs.**

1. State different sources of systematic risk. How is risk and return determined for a portfolio under sharpe model?
2. Explain the concept of efficient frontier and optimal portfolio. How is optimal portfolio found out from an investor's point of view?
3. Analyze some propositions of Bond valuation. How would you determine 'yield to maturity' and 'yield to call'.
4. Which factors are examined in making a detailed industry analysis?
5. Which subjective and objective factors are used in evaluating a portfolio? Discuss some methods of portfolio evaluation.
6. Define & explain the concept of Markowitz model for determining risk & return for 'Z' assets and 'M' assets.

**GROUP-C**

**Date : 29.04.2021**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2021 CBCS DDCE**

**Paper – (Merchant Banking and Financial Service)**

**Answer any Two**

**15 X 2 = 30 Word limit – 1000**

**Time – 1 hrs.**

1. Who is a merchant banker and what are the functions performed by the merchant banker? Evaluate the future of merchant banking in India?
2. What is the prospect of mutual fund as an instrument of investment in India? Describe different type of mutual fund schemes available in India?
3. What are the history, growth and need of credit rating services in India? Describe the methodology of credit rating by CRISIL?
4. What do you mean by factoring and what is the importance of this? Describe the modus operandi of the factoring service.
5. What do you mean by the Term "Merger", "Acquisition" and "Take over"? Discuss the different types of Merger. What are the main motives behind corporate merger?
6. Write short notes on:(any two)
  - a) IRDA
  - b) Venture Capital
  - c) UTI
  - d) Housing Finance Companies

**Date : 28.04.2021**

**ELECTIVE PAPERS**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2021 CBCS DDCE  
Paper – (Budgetary System with special reference to India)**

**Answer any Two      15 X 2 = 30 Word limit – 1000      Time – 1 hrs.**

1. State the objectives of Govt. budget .Discuss in brief about the budgetary system of developing countries like India.
2. Discuss the importance and effect of Public expenditure in India.
3. Define Fiscal Policy. Discuss its stabilization role.
4. Budget is an instrument of social and economic policy in India. Discuss.
5. Discuss about Performance budgeting.
6. Discuss the various stages of Budget cycle.

**Date : 29.04.2021**

**ELECTIVE PAPERS**

**M.COM Paper – (Business Ethics)**

**Answer any two.      15 × 2 = 30 Word Limit – 1000      Time : 1 hrs.**

1. How morality and ethics are related? What do you mean by value system?
2. Discuss the steps involved in an ethical decision making process.
3. Discuss the ethical issues in the field of marketing.
4. Write a note on sexual harassment and discrimination.
5. Explain the basic qualities of an ethical leader. Enumerate the ethical issues for leaders.
6. Explain the nature and scope of ethics in the context of globalization.

**Date: 30.04.2021**

**ELECTIVE PAPERS**

**M.COM Assignment Test 3<sup>rd</sup> Semester 2021 CBCS DDCE  
*Paper – Disaster Management***

**Answer any two      15x2=30 Word Limit-1000**

**Time: 1hrs**

1. Analyse the causes and consequences of cyclone with suitable example.
2. Examine the harmful effect of climate change.
3. 'Industrial Pollution affects environment and there is an urgent need to check it'- Examine.
4. Write a note on 'Disaster preparedness'.
5. Examine role of NDRF and ODRAF during and after cyclone disaster.
6. Critically examine the concept of Disaster Reconstruction and Recovery.