

Advance Accounting
M. Com 3rd Assignment
Answer any two (15*2=30) Total Marks 30

Date: 06.02.2023

1. Discuss the various methods for valuation of goodwill with suitable example.
2. Briefly explain the specimen format of balance sheet and P/L account of a banking company.
3. The summarized balance sheet of A ltd and b ltd as at 1.4.2018 as under:
 Balance sheet of A ltd and B ltd as at 1st April 2018:

Particulars	Note No	A Ltd. (Rs)	B Ltd. (Rs.)
(1)	(2)	(3)	(4)
I. EQUITY & LIABILITIES			
1. Share holders fund :		1,50,000	1,00,000
a)Share capital- equity share of Rs.10 each fully paid.			
b) Reserve & Surplus- P/L account general reserve		30,000	60,000
2. Share application money pending allotment			
3. Non- current liabilities			
a) Long- term borrowing :- 10% Debentures		50,000	
12% Debentures			1,00,000
4. Current Liabilities			
a) Trade payables		1,00,000	40,000
TOTAL		4,00,000	3,00,000
II ASSETS			
1. Non- Current Assets			
a) Fixed Assets- Plant & Machinery		2,30,000	1,10,000
2. Current Assets:			
a)Inventories			
b)Trade Receivables- Debtors		80,000	90,000
c) Cash & Bank		30,000	20,000
		60,000	80,000
TOTAL		4,00,000	3,00,000

The Above two companies agree to amalgamate and form a new company AB Ltd. on the following conditions:

- An exchange 6 shares in AB Ltd of Rs 10/- each at par for every 5 shares

- 90% of the equity shareholders will be discharged by the issue of equity shares in AB Ltd. The balance 10 % will be discharged by paying cash.
- All assets and liabilities are taken at book value. Contd.

You are required to show

- The calculation of purchase consideration.
- Ledger accounts to close the books
- Journal entries in the books of AB Ltd.
- Opening Balance Sheet of AB Ltd.

4. Holding Company acquired 64,000 equity shares of Rs 10/- each Subsidiary limited Company on October 1, 2020 for Rs 8, 00,000. The balance sheet of the two companies as of March 31, 2021 was as follows;

	Holding Company	Subsidiary Company
EQUITY & LIABILITIES		
Equity Share Capital (fully paid shares of Rs 10- each)	1500000	900000
Opening General reserve	150000	50000
Surplus	130000	50000
Current Liabilities	220000	100000
TOTAL	2000000	1100000
ASSETS		
Furniture & Fixtures	350000	300000
Plant & Machinery	200000	450000
Investment	800000	
Land & Building	250000	200000
Investment in Debentures of Y Ltd	200000	
Current Assets	200000	150000
TOTAL	2000000	1100000

Additional Information

- In Subsidiary company the opening balance of surplus was Rs 40,000.
- The land & building of Subsidiary Company Ltd, which stood in the books at Rs 200000 on April 1, 2020 was considered worth Rs 300000 on the date of acquisition.

Prepare consolidated balance sheet as of 31st March 2021

5. Discuss the various models of human resources accounting with its merits and limitations.

6. Write short notes

- Double Account System
- Current Purchase Power Method.

Financial Market and Institution Date: 06.02.2023

M. Com 3rd Assignment

Answer any two (15*2=30) Total Marks 30

1. Define Financial System. Explain the interaction between financial and real sectors of the economy.
2. Define Financial Services. Describe its role and objectives for the economic growth.
3. Once currency crises occurs, explain the three different channels by which devaluation increases asymmetric information and leads to financial crisis.
4. Define Stock exchange and explain its functions.
5. Describe New Issue market and its relationship with Stock exchange.
6. State the power and functions of SEBI, how far has the SEBI been in a position to protect the investor in security

Human Resource Planning and Development Date: 06.02.2023

M. Com 3rd Assignment

Answer any two (15*2=30) Total Marks 30

1. What are the objectives and functions of HRM? Explain.
2. What is OD intervention? Discuss the different types of intervention of OD.
3. What is career planning? Discuss the advantages of career planning and highlight the problem area in Career Planning.
4. How does organization culture create its impact on workforce? Suggest measures for developing organizational culture.
5. Discuss the role and responsibilities of HR Manager in context with global HRM.
6. Explain the future trends and challenges of HRM.

Cost and Management Accounting

Date:07.02.2023

M. Com 3rd Assignment

Answer any two (15*2=30) Total Marks 30

1. What is management accounting? What are its objectives? Discuss the role of management accountant in a business.
2. Make a distinction between absorption costing and marginal costing with suitable example.
3. Discuss the treatment of Equivalent Production in Process Costing along with its practical application.
4. What is variance analysis? Make an evaluation of Cost and Sales variances along with the reasons responsible for them.
5. Define Budgetary Control system? What are its objectives? Elaborate different types of budgets prepared by a large organization to control its state of affair.
6. Write short notes on:
 - a) Zero based Budgeting
 - b) Performance / Outcome budgeting.

Derivative and Risk Management Date:07.02.2023

M. Com 3rd Assignment

Answer any two (15*2=30) Total Marks 30

1. Who are the traders in derivative market? Discuss the uses and critics of derivative contracts briefly.
2. Define hedging. Discuss the concept of long hedge, short hedge and cross hedge with suitable example.
3. A) Stock price is currently Rs 1000/- . Over each of the next 6 month period it is expected to grow by 10 % or down by 10 % . The risk free interest rate is 8% per annum with continuous compounding. What is the value of 1 year European out option with strike price Rs 1150/-.
B) For the above situation what is the value of 1 year American put option with strike price of Rs 1150/-
- 4 Explain with suitable example “Cost of Carry” model of pricing of Forward Price? Discuss the relationship between forward price and future price.
- 5 Elaborate different option trading strategy with example.
- 6 Enumerate Black-Scholes Option pricing model with an imaginary example.

Consumer Behavior and Advertisement Management Date: 07.02.2023

M. Com 3rd Assignment

Answer any two (15*2=30) Total Marks 30

1. Define Consumer Behavior. Explain its nature, scope, need and application.
2. How do you explain the role of social media in shaping the buying behavior? Detail your answer with an example.
3. What is DAGMAR approach in marketing? Discuss its various advantages and limitations.
4. Briefly explain the consumer research process.
5. What is attitude? Which states of consumer decision making are influenced by different components of attitude?
6. Briefly describe Nicosia Models of Consumer decision making process.

Corporate Law & Tax Compliance Date:08.02.2023

M. Com 3rd Assignment

Answer any two (15*2=30) Total Marks 30

1. Enumerate different types of company that can be formed under Companies Act, 2013.
2. Discuss the rights, duties disqualifications and rights of Director of a company.
3. Define Memorandum of Association (MoA). Define various clauses of Memorandum of Association (MoA) of a company.
4. Elaborate the contents of the Articles of Association (AoA) of the company.
5. What is income from House property? Discuss the tax planning relating to income from House property of a company.
6. Differentiate between Long-term Capital gain and Short- term Capital Gain. Decipher the tax planning relating to income from Capital Gain.

Security Analysis & Portfolio Management Date: 08.02.2023

M. Com 3rd Assignment

Answer any two (15*2=30) Total Marks 30

1. Define fundamental analysis. Describe the key fundamental variables that an investor must monitor as a part of his fundamental analysis.
2. What is meant by optimal portfolio/ how is it identified in Markowitz model? List out the limitations of this model.
3. What is portfolio performance evaluation? Discuss the different risk adjusted return techniques of portfolio performance evaluation.
4. Define derivatives. Discuss different types of derivative instruments available in India.
5. How far technical analysis is different from fundamental analysis?? Discuss different tools and techniques used by technical analyst.
6. What is Efficient market Hypothesis (EMH)? Discuss different statistical techniques to test market efficiency.

Merchant Banking & Financial Services

Date:08.02.2023

M. Com 3rd Assignment

Answer any two (15*2=30) Total Marks 30

1. State and explain how the financial services are different from other services.
2. What do you mean by Merchant banking? Discuss its various role and functions.
3. Discuss the various steps involved in a Lease arrangement.
4. Discuss the rationale of investment companies. Do they outsmart the market?
5. Define settlement. Discuss the different types of settlement of trans action in astock exchange.
6. Define Leasing. Discuss the advantages and disadvantages of leasing. Explain the parameters that should be considered when evaluating lease as a financial option.

Budgetary System with special reference to India

Date: 09.02.2023

M. Com 3rd Assignment

Answer any two (15*2=30) Total Marks 30

1. Discuss about the budget making process in India.
2. Discuss about the effect of budgetary measures in India.
3. Discuss about the Center-State financial relationship
4. Budget is an instrument of socio-economic development in India. Discuss
5. Discuss about budget classification.
6. Discuss about budget cycle in India.

Business Ethics

Date: 10.02.2023

M. Com 3rd Assignment

Answer any two (15*2=30) Total Marks 30

1. Discuss how all major types of ethics theories would explain and resolve the unequal distribution of wealth in India.
2. Write in brief the value system of ethical leadership in the corporate world during the post Covid period.

3. What is corporate governance? Discuss the role of leaders in implementation of good governance in the organization.
4. As head of an organization how you will adopt the ethical practices in the different functional areas in your company.
5. Briefly discuss on the guideline and different norms on gender ethics and sexual harassment and its decimations.
6. Explain the following:
 - I. Feminist Ethics
 - II. Corporate Social Responsibility.

Disaster Management

Date:11.02.2023

M. Com 3rd Assignment

Answer any two (15*2=30) Total Marks 30

1. Comment on the role played by the National Disaster Management Authority in mitigating disaster.
2. Examine the role played by National Disaster response force and State response force during disasters.
3. Examine the causes and effects of Road Accidents. Discuss the measures to minimize it.
4. "Currently Building Fire is a menace" In light of the statement examine the causes of building fire and how it can be checked.
5. Write an essay on "Global Warming" .
6. Discuss the causes of Air Pollution .How it can be checked?

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