

INTERNAL ASSESSMENT ASSIGNMENTS
M.COM 2nd SEMESTER

Dear Students,

Welcome to M.Com 2nd Semester !

Please follow the below mentioned instructions carefully:

1. Clearly mention the following details on the file cover and first sheet of the file.
 - **Name** ____
 - **Enrollment no** ____
 - **Subject and Course no** __
 - **Semester** _
 - **Evaluator's Signature** __
 - **Personal whatsapp & contact number** .
 - **Email ID** _
2. Assignments should be prepared on A4 size (ruled on one side, plain on the other) sheets only.
3. Write on one side of the sheet only.
4. Only cardboard files (with only tags , no clips) shall be used.
5. Photocopy of the Enrollment card has to be attached after the index page of the subject file.
6. Attempt all the assignments carefully as there is no provision for revaluation.
7. Assignments have to be **handwritten** by the candidates themselves.
8. Assignments (in five separate files) have to be submitted in M.COM. section of the Directorate of Distance & Online Education as per dates notified and no files shall be accepted after the notified date.
9. Enrollment no. as well as course no. should be written carefully on the outer cover page as well as on the index page of the file.
10. Only blue pen should be used, **USE OF RED PEN IS PROHIBITED.**
11. Each assignment carries 10 marks i.e. 20 marks for Two assignments, Answer to each assignment should be within 700 to 800 words.
12. **The Assignments shall be accepted from 26 March 2024 to 1st April 2024** (only on working dates) during working hours (10am to 5pm excluding lunch break from 1:30 to 2:00pm), In no case, assignments dates shall be extended.

1. ADVANCED ACCOUNTING (MCOMC250)

IAA1: A Ltd. Wants to take over B Ltd. and the financial details of both the companies areas below:

Equity share capital of 10 each	2,00,000	1,00,000
Preference Share Capital	40,000	-
Share Premium	-	4,000
Profit and Loss account	76,000	8,000
10% Debentures	30,000	10,000
	_____	_____
Total Liabilities	3,46,000	1,22,000
	_____	_____
Fixed Assets	2,44,000	70,000
Current Assets	1,02,000	52,000
	_____	_____
Total Assets	3,46,000	1,22,000
	_____	_____
Profit after tax and preference dividend	48,000	30,000
Market price per share	24	27

You are required to determine the share exchange ratio to be offered to the shareholders of B Ltd., based on i) Net Assets Value ii) EPS and iii) Market price. Which should be preferred from the point of view of A Ltd.?

IAA 2: What do you mean by return on capital employed? Discuss in detail.

2 .STRATEGIC MANAGEMENT (MCOMC251)

IAA1: Discuss the importance of Strategic Management. Briefly explain SWOT analysis.

IAA2: Explain the challenges in Strategic Evaluation. Discuss the advantages and limitations of Budgetary Control.

3. FINANCIAL MANAGEMENT (MCOMC252)

IAA1 : Y Ltd. is considering the purchase of a machine. Two machines A and B are available each costing Rs. 50,000 and salvage Value is estimated at Rs. 3,000 and Rs. 2000 respectively. Earnings after taxation are expected to be as follows:

Year	Cash flow of Machine A	Cash flow of Machine B
1	15,000	5,000
2	20,000	15,000
3	25,000	20,000
4	15,000	30,000
5	10,000	20,000

Evaluate the two alternatives according to:

- (i) Pay-back method
- (ii) Net present Value method. A discount rate of 10% is to be used.

Year	1	2	3	4	5
Discount rate at 10%	0.909	0.826	0.751	0.683	0.620

IAA2: Compare and contrast the different approaches to Capital Structure.

4. HUMAN RESOURCE MANAGEMENT (MCOMC253)

IAA1: What is performance appraisal? Explain the approaches and techniques of performance appraisal.

IAA2: Explain the approaches of industrial relations. Also explain the machinery for settlement of industrial disputes

5. MARKETING MANAGEMENT (MCOMC254)

IAA1: Discuss in detail the philosophies of Marketing with suitable examples.

IAA2 : What are the major channel alternatives and types of intermediaries? Support your answer with relevant examples.