

STUDENT ASSIGNMENTS

Master of Commerce (M.COM) Sem-II

(SESSION 2021-22)

CENTREFORDISTANCEANDONLINEEDUCATION

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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 in every semester 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.

Course Title: Business Environment

Course Code: MCM 201

Session:2021-22

Maximum Marks –25

Note: Attempt any three of the following five questions. Question No. 5 is compulsory.

1. Discuss the functions and objectives of NITI Aayog. Highlight any three achievements of NITI Aayog.
2. “Cultural and social environment affects business.” Discuss.
3. Discuss the role of government in promoting business enterprises.
4. What do you mean by corporate social responsibility? Explain the social responsibilities of business.
5. Write short note on **any One** of the following:
 - (a) MNCs
 - (b) Privatization of PSU

Course Title: Financial Management and Policy

Course Code: MCM 202

Session:2021-22

Maximum Marks –25

Note: Attempt any three of the following five questions. Question No. 5 is compulsory.

1. “Every manager has to take three major decisions while performing the finance function”. Explain them briefly.
2. A Company is considering an investment in a project that cost Rs. 2,00,000. The project has an expected life of 5 years and zero salvage value. The company uses straight line method of depreciation. The company’s tax rate is 40%. The estimated earnings before depreciation and before tax from the project are as follows:

Year	Earnings before depreciation & tax	P.V Factor @ 10%
1.	70,000	0.909
2.	80,000	0.826
3.	1,20,000	0.751
4.	90,000	0.683
5.	60,000	0.621

Calculate NPV.

3. What is meant by cost of capital? What are the components of cost of capital?
4. What do you understand by working Capital? Discuss the various sources of working capital funds.

5. Write short note on **any One** of the following:

- (a) Management of Cash
- (b) Inventory Management

Course Title: Corporate Legal Framework

Course Code: MCM 203

Session: 2021-22

Maximum Marks –25

Note: Attempt any three of the following five questions. Question No. 5 is compulsory.

1. Explain the provisions of Company Law relating to alteration of various clauses of memorandum of association.
2. Discuss the grounds for winding up by Tribunal. What are the consequences of the winding up order by Tribunal?
3. Explain briefly the composition, power and functions of the redressal mechanism as provided in the Consumer Protection Act, 2019.
4. What are the objectives of SEBI. Critically explain the role of SEBI in protecting the interest of investors.
5. Write Short Note on **any One** of the following.
 - (a) WTO
 - (b) Mis-leading Prospectus

Course Title: Corporate Accounting and Disclosure

Course Code: MCM 204

Session: 2021-22

Maximum Marks –25

Note: Attempt any three of the following five questions. Question No. 5 is compulsory.

1. The following are the account balances of R. Solanki Ltd. as on 31st March 2017:

Liabilities	Rs.	Assets	Rs.
5000,12% Redeemable Preference Shares of Rs. 100 each	5,00,000	Fixed Assets	24,00,000
10,000 Equity shares of Rs. 100 each	10,00,000	Stock	5,00,000
Capital Reserve	1,00,000	Debtors	50,000
Securities Premium Account	1,00,000	Cash	50,000
General Reserve	2,00,000		
Surplus	1,00,000		
Current Liabilities	10,00,000		
	30,00,000		30,00,000

The preference shares are to be redeemed at 5% premium. A fresh issue of equity shares was made to the extent it is required under the Companies Act, 2013 for the purpose of redemption of preference shares. The shortfall in cash resources for the purpose of redemption after utilising the proceeds of fresh issue was met by raising a bank loan, the cash balance of Rs. 100,000 being the minimum amount the company requires for its trading operations. Draft **Journal Entries** in the books of the company to record these transactions and prepare **Vertical Balance Sheet** in the form prescribed by the Companies Act immediately after redemption.

2. A Company issued 9000-8% debenture of Rs 100 each at par on 1st jan,2017; redeemable on 31st dec,2020 at par. The company decided to invest money outside business to provide funds for redemption. The outside investment was made @ 5% P.A, on the last day of each year
On 31st dec,2020 the company sold all investment for 670000 and redeemed the 10% debentures. The sinking fund value of Rs1 @ 5% interest for 4 years is 0.23012.

Prepare for all the four years:

1. 10% debenture account
2. Sinking fund account
3. Sinking fund investment account.

Q.3 The following is the balance sheet of Khan Ltd. as at 31st March 2019:

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
20,000 Equity shares of Rs. 10 each fully paid up	150,000	Business Premises	2,00,000
10%Preference Shares of Rs. 100 each fully paid	100,000	Machinery	1,30,000
9% Debentures	1,00,000	Patents	65,000
Trade Creditors	3,30,000	Inventories	80,000
Creditors for Exp.	20,000	Debtors	55,000
		Preliminary Expenses	20,000
		Negative Surplus	1,50,000
	7,00,000		7,00,000

With a view to reconstruct or reorganise the company, it is proposed:

- (a) To reduce Equity Shares by Rs. 8 each.
- (b) Preference Shares by Rs. 80 each.
- (c) Machinery to Rs. 90,000.
- (d) Inventories by Rs. 20,000.
- (e) To provide Rs. 15,000 for bad debts.
- (f) To write off all the intangible assets.
- (g) To raise the rate of Preference Dividend to 12% and Debentures Interest to 10%.

Assuming that the aforesaid proposals are duly approved and sanctioned, pass the **Journal Entries** to give effect to the above and show the company's post reconstruction **Vertical Balance Sheet**.

4. The following are the assets and liabilities of A Ltd. And B Ltd as at 31st March, 2017:

Equity and Liabilities	A Ltd. (Rs.)	B Ltd. (Rs.)
Equity Share Capital (Rs. 10 each)	16,00,000	5,00,000
9% Preference Share Capital	---	2,00,000
General Reserve	9,00,000	1,80,000
Statutory Reserve	1,50,000	90,000
Surplus	2,80,000	70,000
10% Debentures	---	2,00,000
Creditors	2,00,000	1,00,000
	31,30,000	13,40,000
Assets		
Building	9,30,000	4,50,000
Machinery	5,60,000	3,10,000
Furniture	2,80,000	1,15,000
Stock	7,20,000	2,25,000
Debtors	4,50,000	1,60,000
Cash at Bank	1,90,000	80,000
	31,30,000	13,40,000

On 1st April, 2017, A Ltd takes over B Ltd. on the following terms:

- (i) Building and machinery are valued at Rs. 6,00,000 and Rs. 3,00,000.
- (ii) A Ltd. will issue 50,000 equity shares of Rs. 10 each at Rs. 12 to the equity shareholders of B. Ltd.
- (iii) A Ltd. will issue 2,000 10% Preference Shares of Rs. 100 each at par to the preference shareholders of B Ltd.
- (iv) A Ltd. will issue 2,000 12% Debentures of Rs. 100 each at par to the debenture holder of B Ltd.
- (v) A Ltd. will bear the liquidation expenses of B Ltd.
- (vi) Statutory reserves are to be maintained for two more years.

You are required to pass **Journal Entries** in the books of A Ltd. assuming that amalgamation is:

- (a) in the nature of purchase.
- (b) in the nature of merger.

Note: A Ltd. spent Rs. 20,000 on liquidation of B Ltd

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

- a) Holding and Subsidiary Company
- b) Buy-Back of Equity Shares

Course Title: Research Methodology for Business

Course Code: MCM 205

Session: 2021-22

Maximum Marks –25

Note: Attempt any three of the following five questions. Question No. 5 is compulsory.

1. Define the term 'Research' and enumerate the characteristics of research.
2. Briefly describe the different steps involved in research process.
3. Define Sample. What are the various sampling techniques?
4. Differentiate primary and secondary data. What are the various methods of data collection?
5. Write short note on **any One** of the following.
 - (a) Research Design.
 - (b) Questionnaire