

**STUDENT ASSIGNMENTS**

**Master of Commerce (M.COM) Sem-II**

**(Distance Mode/Online Mode Session 2023-24)**

**CENTRE FOR DISTANCE AND ONLINE EDUCATION**

**JAMIA MILLIA ISLAMIA**

**NEW DELHI-110025**

**STUDENT ASSIGNMENTS**  
**(SESSION 2023-24)**

**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 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.

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**Course Title: Business Environment**

**Course Code: MCM 201**

**Session: 2023-24**

**Maximum Marks –25**

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**Note:** Attempt **any Two questions** from Section-A. Each question carries 10 marks. Section-B is compulsory.

**Section-A**

**10x2=20**

1. Define business environment. Analyse the significance of the business environment.
2. How does socio-cultural environment affect business decision-making? Give a brief sketch of the nature of socio-cultural environment prevailing in India.
3. Make a critical assessment of the New Economic Policy keeping in view the long-term objectives of economic development.
4. Discuss the reasons for the recognition of technological environment as an important dimension of business environment.

**Section-B**

**5x1=5**

5. Write short note on any **One** of the following.
  - (a) NITI Ayog
  - (b) Public Sector Enterprises

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**Course Title: Financial Management and Policy**

**Course Code: MCM 202**

**Session: 2023-24**

**Maximum Marks –25**

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**Note:** Attempt **any Two questions** from Section-A. Each question carries 10 marks. Section-B is compulsory.

**Section-A**

**10x2=20**

1. What do you understand by the term ‘Financial Management’? Explain briefly the functions of Financial Management.
2. Discuss briefly Discounted Cash Flow (DCF) Techniques of capital budgeting.
3. AB Ltd. Needs Rs.10 lakh for expansion. The expansion is expected to yield an annual EBIT of Rs. 1,60,000. In choosing a financial plan, AB Ltd has an objective of maximising earnings per share. It is considering the possibility of issuing equity shares and raising debt of Rs. 1,00,000, or Rs.4,00,000, or Rs.6,00,000. The current market price per share is Rs. 25 and is expected to drop to Rs. 20 if the funds are borrowed in excess of Rs. 5,00,000. Funds can be borrowed at the rates indicated below:
  - a. Upto Rs. 1,00,000 at 8%
  - b. Over Rs. 1,00,000 upto Rs.5,00,000 at 12%
  - c. Over Rs. 5,00,000 at 18%.

Assume a tax rate of 50%. Determine the EPS for the three financing alternatives.

4. Define Capital Structure. Explain briefly the Net Operating Income (NOI) theory of capital structure.

**Section-B**

**5x1=5**

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

- (a) Profit Maximization approach
- (b) Time-value of Money

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**Course Title: Corporate Legal Framework**

**Course Code: MCM 203**

**Session: 2023-24**

**Maximum Marks –25**

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**Note:** Attempt **any Two questions** from Section-A. Each question carries 10 marks. Section-B is compulsory.

**Section-A**

**10x2=20**

1. What is memorandum of association? Explain the provisions of Company Law relating to alteration of object clauses of memorandum of association.
2. Define winding up. Discuss the grounds for voluntary winding up of a company.
3. Discuss the composition, power and functions of the redressal mechanism as provided in the Consumer Protection Act, 2019.
4. State the objectives of SEBI. Critically explain the role of SEBI in protecting the interest of investors in secondary market.

**Section-B**

**5x1=5**

5. Write short notes on any **one** of the following

- (a) WTO
- (b) Mis-leading Prospectus

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**Course Title: Corporate Accounting and Disclosure**

**Course Code: MCM 204**

**Session: 2023-24**

**Maximum Marks –25**

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**Note:** Attempt **any Two questions** from Section-A. Each question carries 10 marks. Section-B is compulsory.

**Section-A**

**10x2=20**

1. Z Ltd. was registered with an authorised capital of Rs. 10,00,000 divided into 10,000 shares of Rs. 100 each. The Company offered 5,000 of these shares to the public, which were payable Rs. 25 per share on application, Rs. 50 per share on allotment and the balance three months later. Applications for 7,100 shares were received on which the following allotments were made:

Applications for 4,000 Shares	Full
Applications for 3,000 Shares	1,000 Shares

Applications for 100 Shares Nil

Rs. 1,85,000 was realised on account of allotment money (excluding the amount carried from application money) and Rs. 1,15,000 on account of call. The Directors decided to forfeit those shares on which allotment money was overdue. Show the entries in the company's books.

2. The following is the balance sheet of S Ltd. as on 31.12.2019:

**EQUITIES & LIABILITIES `**

5,000 7.5% Preference Shares (` 100 each fully paid-up)	5,00,000
1,00,000 Equity Shares of ` 10	10,00,000
Securities Premium Account	1,00,000
General Reserve	7,50,000
Profit & Loss Account	2,00,000
Non-Current Liabilities -	0
Current Liabilities	3,50,000
Total	29,00,000

**ASSETS `**

**Non-Current Assets:**

Land & Building	8,00,000
Plant & Machinery	6,00,000
Furniture & Fittings	1,00,000
Investments at cost (Market Value ` 2,80,000)	3,00,000

**Current Assets:**

Stock	4,70,000
Debtors	2,00,000
Bills Receivable	2,00,000
Cash & Bank Balance	2,30,000
Total	29,00,000

It was decided to redeem preference shares at a premium of 5% on following terms:

- To finance the redemption, all the investments were sold at market price.
- 9,000 equity shares of ` 10 each were issued at par.
- 1,000 6% Debentures of ` 100 each at par.
- It was also decided to use general reserve as minimum as possible.

You are required to:

- Pass journal entries to record the above transactions including cash and
- Balance sheet as on completion of the above transactions.

3. Define goodwill. What are the various factors which affect goodwill? Illustrate the different method of calculating goodwill.

4. What do you mean by corporate disclosure? What are the objectives of corporate disclosure in the light of Companies Act 2013?

**Section-B**

**5×1=5**

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

(a) Purchase consideration

(b) Human Resource Accounting

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**Course Title: Research Methodology for Business**

**Course Code: MCM 205**

**Session: 2023-24**

**Maximum Marks –25**

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**Note:** Attempt **any Two** questions from Section-A. Each question carries 10 marks. Section-B is compulsory.

**Section-A**

**10x2=20**

1. What is Research? Discuss briefly its significance and various types.

2. Discuss research problems? What are the steps in formulating research problem?

3. What is a research variable? Explain the different types of variables used in research studies with suitable examples.

4. What is data analysis in research. Explain cross tabulation with suitable examples.

**Section-B**

**5x1=5**

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

(a) Chi-Square Analysis

(b) Measurement Scales