

**International Centre for Distance Education and Open Learning (ICDEOL),
Himachal Pradesh University,**

Gyan Path, Summer Hill, Shimla-171005

M.COM 2nd SEMESTER

Note: All the students are directed to prepare hand written assignments. Prepare each course assignments separately and Write your **Name, Father's Name, Course Regn. No, Exam Roll No, Phone No., Address and Semester** on front of the each course. Do not tag all the courses together. After preparing assignments of each course, put these in an envelope. Don't use plastic folder. Send these assignments to the address given below:

SECTION OFFICER

M Com

**ICDEOL, HP UNIVERSITY
SUMMER HILL, SHIMLA
171005**

IMPORTANT INSTRUCTION:

- 1. Assignments can be submitted by hand or by post.**
- 2. No assignment will be accepted after due date**
- 3. Only hand written assignment will be accepted.**

COURSE: MC201
CORPORATE FINANCIAL ACCOUNTING

Assignment -I

Maximum Marks – 10

Note: Attempt any 2 Questions of the following:

1. Explain the concept and accounting for the redemption of debentures. What are the different methods for the redemption of debentures?
2. Discuss the process and requirements for preparing the final accounts of a company, including the preparation of the Profit and Loss Account and the Balance Sheet.
3. Explain the concept of internal reconstruction in the context of corporate restructuring. Discuss the accounting treatments involved in internal reconstruction, and the adjustments that companies make in their balance sheets during the process.
4. What are the roles and responsibilities of liquidators in the liquidation process? Discuss the journal entries and final accounts of a company in liquidation.

(2X5=10)

Assignment -II

Maximum Marks – 10

Note: Attempt any 2 Questions of the following:

1. Explain the accounting treatment for amalgamation in the nature of merger and purchase. Discuss the differences between merger and purchase.
2. Prepare an investment account for a company. Explain the significance of investment accounts in financial analysis.
3. Explain the concept of fund flow statement and its importance in financial decision-making. Prepare a fund flow statement for a company.
4. Describe the accounting entries for accounts related to liquidation of companies. Explain the reasons for liquidation and its impact on stakeholders.

(2X5=10)

COURSE: MC202

HUMAN RESOURCE MANAGEMENT

Assignment -I

Maximum Marks – 10

Note: Attempt any 2 Questions of the following:

1. Define Human Resource Management. Explain its need, functions and objectives
2. “Recruitment is positive and selection is negative” Justify this statement.
3. Briefly explain the training methods practiced in business organisations.
4. Explain the statutory provisions regarding health and safety in India.

(2X5=10)

Assignment -II

Maximum Marks – 10

Note: Attempt any 2 Questions of the following:

1. What is meant by discipline? What are the Characteristics of a Sound Disciplinary System?
2. Discuss the concept and approaches of social security in India.
3. Discuss nature and forms of workers participation in management.
4. Discuss the importance and process of grievance handling in industrial organisations.

(2X5=10)

COURSE: MC203
SUBJECT: CORPORATE FINANCE AND POLICY

Assignment -I

Maximum Marks – 10

Note: Attempt any 2 Questions of the following:

1. Explain the concept of Financial Management, its nature, and its significance in modern business organizations.
2. Discuss the meaning, benefits, and various techniques of financial forecasting. How does forecasting contribute to a company's decision-making process?
3. Discuss the nature, significance, and types of capital budgeting decisions. What factors influence capital expenditure decisions in a firm?
4. Explain the theories of relevance and irrelevance of dividends in firm valuation. Discuss the following models in detail: Pure Residual Theory, Walter's Model, Gordon's Model, MM Hypothesis, and Bird-in-Hand Theory. **(2X5=10)**

Assignment -II

Maximum Marks – 10

Note: Attempt any 2 Questions of the following:

1. What is the primary goal of a firm in financial management? Explain how the role of a financial manager contributes to achieving this goal.
2. Explain the financial planning process and steps involved in drafting a comprehensive financial plan for an organization.
3. What is working capital management? Explain the different types of working capital and their significance.
4. What are the different capital budgeting techniques used for evaluating investment projects? Describe in detail. **(2X5=10)**

COURSE: MC204

MARKETING MANAGEMENT

Assignment -I

Maximum Marks – 10

Note: Attempt any 2 Questions of the following:

1. Explain the nature, scope, and importance of marketing in modern business.
2. What is market segmentation? Explain its benefits and bases of segmentation.
3. Explain the factors influencing consumer buying behaviour.
4. Explain the Product Life Cycle (PLC) and marketing strategies for each stage.

(2X5=10)

Assignment -II

Maximum Marks – 10

Note: Attempt any 2 Questions of the following:

1. Describe pricing strategies and steps in pricing procedure.
2. Discuss the growth and characteristics of services marketing.
3. Discuss the scope, need, and types of direct marketing.
4. What is experiential marketing and how does it influence consumer decisions?

(2X5=10)

COURSE: MC205
RESEARCH METHODOLOGY AND DATA SCIENCE (DSC)

Assignment -I

Maximum Marks – 10

Note: Attempt any 2 Questions of the following:

1. Discuss the nature and scope of research.
2. What are the different types of research design? Explain with examples.
3. What is primary data? What are the different methods of primary data collection?
4. What are the essential qualities of a good questionnaire? **(2X5=10)**

Assignment -II

Maximum Marks – 10

Note: Attempt any 2 Questions of the following:

1. What is sampling? What are the different methods of sampling.
2. What is Type-I and Type-II errors in hypothesis testing? Provide examples.
3. Define Structural Equation Modelling (SEM). How is it used in research?
4. What are the steps involved in report writing? **(2X5=10)**

MC206

CORPORATE GOVERNANCE AND BUSINESS ETHICS

Assignment -I

Maximum Marks – 10

Note: Attempt any 2 Questions of the following:

1. What are the benefits of corporate governance?
2. Discuss the guidelines provided by SEBI regarding Corporate Governance.
3. Discuss the major frauds occurred in corporate world. Also the reasons of occurrence of these frauds.
4. Discuss the development of financial institutions in India. **(2X5=10)**

Assignment -II

Maximum Marks – 10

Note: Attempt any 2 Questions of the following:

1. What do you mean by CSR? Discuss the phases of CSR development in India.
2. Define CSR. Discuss the status of CSR in India.
3. What do you mean by credit rating? Discuss the process followed by credit rating agencies for rating organisations.
4. Define Business Ethics. Discuss its need and importance in business. **(2X5=10)**