

## **ASSIGNMENTS**

**B Com 3<sup>rd</sup> Year**

**International Centre for Distance Education and Open Learning (ICDEOL),  
Himachal Pradesh University, Gyan Path, Summer Hill, Shimla-171005**

Note: All the students are directed to prepare hand written assignments. Prepare each course assignments separately and Write your **Name, Father's Name, Regn. No, Exam Roll No, Address and Class** 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**

**B.Com**

**ICDEOL, HP UNIVERSITY**

**SUMMER HILL, SHIMLA**

**171005**

Note:

1. Assignments can be submitted by hand or by post.
  2. No assignment will be accepted after the due date
  3. Only hand written assignment will be accepted.
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**BC 3.1 (a)**  
**Human Resource Management**  
**Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. What do you mean by HRM? Discuss the various functions of HRM.
2. What do you mean by Job Analysis? Discuss the purpose and importance of Job Analysis.
3. Define the term Selection. Discuss the steps involved in selection process.
4. What are the methods generally available to an organisation for making wage payment? Discuss their stability with merits and demerits.

**(3X5=15)**

**Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Define Grievance. What are causes of Grievances? Discuss the redressal machinery used to handle the Grievances of employees.
2. What do you mean by HRM? Discuss the emerging challenges of HRM.
3. What do you mean by wages payments? Discuss the methods of wages payments.
4. Explain how an organisation would use the ranking method, the paired comparison method and the forced distribution method.

**(3X5=15)**

**BC 3.1 (c)**

**Fundamentals of Financial Management**

**Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. “Wealth maximization is superior criteria than profit maximization.” Do you agree? Give reasons.
2. Give the basic valuation model of Bonds and explain its components.
3. Under what circumstances do the Net Present Value and Internal Rate of Return methods differ? Which method would you prefer and why?
4. What are the various concepts of cost of capital? Why they should be distinguished in financial management?

**(3X5=15)**

**Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Define Dividend policy? Explain various types of dividend policies.
2. What do you mean by working capital? Describe the components of working capital.
3. Discuss the theories for relevance and irrelevance of dividend decisions for corporate valuation.
4. Discuss fully Gordon’s Model of the relevance of dividend policy to the valuation of a firm.

**(3X5=15)**

## **BC 3.2 (a)**

### **Corporate Governance and Auditing**

#### **Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Explain the concept of Corporate Governance. Also discuss its role and importance in improving the performance of corporate sector?
2. Discuss the various theories of corporate governance.
3. Define Corporate Social Responsibility. Explain the scope of Corporate Social Responsibility. .
4. What do you mean by Business Ethics? Explain the need and importance of business ethics.

**(3X5=15)**

#### **Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Discuss the provision of companies act regarding qualification and disqualifications of an auditor
2. Discuss the principle of auditing and also explain the responsibilities of auditor.
3. Explain briefly the main benefits of auditing.
4. Define audit report. Explain the Different types of audit reports.

**(3X5=15)**

## **BC 3.2 (b)**

### **Goods and Services Tax**

#### **Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Define GST. What were the shortcomings of indirect tax structure before GST? Differentiate between old and new indirect tax structure.
2. What do you mean by GST council? Discuss in detail the functions of GST Council.
3. Discuss the provisions regarding Levy and Collection under GST Law.
4. What do you mean by composition scheme? What are the conditions and restrictions for opting composition scheme?

**(3X5=15)**

#### **Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. What do you mean by transaction value? What are the conditions for acceptance of transaction value?
2. What is Input Tax Credit? Describe the basic conditions required to be fulfilled for getting credit of tax.
3. Define the concept of electronic payment system of GST. What methods are allowed to be used for payment of tax under GST?
4. Explain the provisions related to the Filing of Returns.

**(3X5=15)**

**BC 3.3**  
**Entrepreneurship**  
**Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. What do you mean by Entrepreneurship? Explain the factors influencing entrepreneurship.
2. What do you understand by project? Discuss the steps involved in project identification.
3. Define Project Report. State the significance of Project Report.
4. What is project appraisal? Discuss the different techniques of project appraisal.

**(3X5=15)**

**Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. What do you mean by family business? Explain various challenges faced by family business.
2. Discuss the public and private stimulation of entrepreneurship in detail.
3. What do you mean by business plan? Explain the contents of business plan.
4. What do you understand by scanning of the environment? Explain sources of business idea.

**(3X5=15)**

**BC 3.5 (c)**  
**Management Accounting**  
**Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. What is management accounting? Differentiate between financial accounting and management accounting.
2. From the following data, calculate:
  - (1) P/V Ratio.
  - (2) Profit when sales are Rs.20,000 and
  - (3) New Break Even Point if selling price is reduced by 20%Fixed Expenses Rs. 4,000  
Break Even Point Rs.10, 000
3. What do you understand by the breakeven point? Give some of the important limitations and assumptions of breakeven charts.
4. What is budget, budgeting and budgeting control?

**(3X5=15)**

**Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Define 'standard cost' and 'standard costing'. State the various classifications of variances.
2. What is absorption costing? Explain the features of absorption costing. Difference between Marginal costing and absorption costing.
3. What do you understand by Zero Based Budgeting? How is it different from Traditional budgeting? What Benefits occurs from it?
4. What is the meaning and importance of standard costing? Discuss the preliminary steps for establishing a system of standard costing.

**(3X5=15)**

**BC 3.6(b)**

**Office Management and Secretarial Practices**

**Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. What do mean by office management? Discuss the need, importance and elements of office management.
2. Explain the procedure for handling inward and outward mail.
3. What do you understand by instructional machines? What are the different types of accounting, tabulating and computing machines used in an office?
4. Define the term Audit. Explain its advantages and limitations.

**(3X5=15)**

**Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. What do you mean by secretary? What are the qualifications needed to be a secretary? Discuss the functions performed by secretary.
2. Discuss the various types of mailing machines used in an office.
3. Define vouching. Distinguish between vouching and valuation.
4. Discuss briefly the types of modern technology used in offices.

**(3X5=15)**



## **BC 3.7**

### **Personal Selling and Salesmanship**

#### **Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. What do you mean by personal selling? State the essential elements of personal selling.
2. Define salesmanship. Discuss advantages and disadvantages of salesmanship.
3. What do you understand by motivation? Explain need Hierarchy theory of motivation.
4. What do you mean by sales? Discuss the steps involved in personal selling process.

**(3X5=15)**

#### **Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Why AIDA model of selling is important? Elaborate.
2. What do you mean by Selling Process? Explain its different steps.
3. Define Sales Reports. Explain its importance and different types of sales reports.
4. Define Advertising. Explain the objectives of advertising.

**(3X5=15)**

**ECONA 313 (GE-1)**  
**Economy of Himachal Pradesh**

**Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Explain achievements and failures of planning in Himachal Pradesh.
2. What is Human Development Index? Discuss its components.
3. Explain the importance of Agriculture and Horticulture in the economy of Himachal Pradesh
4. What is diversification of Agriculture? Explain the factors for crop diversification.

**(3X5=15)**

**Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Define the concept of infrastructure. Explain the structure of transport infrastructure in Himachal Pradesh.
2. Explain the main tourist attractions of Himachal Pradesh. What steps has Government of Himachal Pradesh taken to develop Tourism.
3. Explain the importance of tourism in the economy of Himachal Pradesh. What steps Government of Himachal Pradesh has taken to promote tourism in the state?
4. What is skill development? Explain the various methods of skill development adopted in Himachal Pradesh.

**(3X5=15)**

## **ECONA 314**

### **Indian Economy**

**Note: Attempt any five assignment questions. Assignments are Compulsory.**

1. Define national Income. What is its significance in understanding and growth of an economy?
2. Explain the various measures suggested for necessary reforms of the fiscal policy of the country. State with the help of an example the difference between monetary and fiscal policy.
3. Explain any five important causes of Poverty in India. How the poverty line is estimated in India? Explain
4. Discuss the merits and demerits of the private sector and public sector in India.

**(3X5=15)**

### **Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. What have been major of inefficient functioning of the public sector enterprises?
2. What do you mean by balance of payments? Describe the pattern of the balance of payments in India during the five year plans.
3. What is meant by green revolution? What impact has green revolution made on agriculture in India?
4. Discuss the causes of inflation. And also give its harmful effects on various sections of the country.

**(3X5=15)**