

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

**Himachal Pradesh University,**

**Gyan Path, Summer Hill, Shimla-171005**

**M.COM 3<sup>rd</sup> 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: MC301**  
**STRATEGIC COST ACCOUNTING**

**Assignment -I**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. Define Cost Accounting. Discuss the meaning, scope, and objectives of cost accounting in detail. How does it assist organizations in cost control and decision-making?
2. What are the different methods of wage payment in cost accounting? Discuss the advantages and disadvantages of each method.
3. Explain the process of reconciliation of cost and financial accounts. How is the profit or loss reconciled, and what are the key adjustments made during the reconciliation process?
4. What is process costing, and how is it different from job costing? Discuss the features and applications of process costing in manufacturing industries. **(2X5=10)**

**Assignment -II**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. Discuss the various techniques of inventory control. Explain the following techniques in detail: Level Setting, Economic Order Quantity (EOQ), Just-in-Time (JIT) Inventory System, ABC Analysis, VED Analysis, and Perpetual Inventory System.
2. Discuss the process of allocation, apportionment, re-apportionment, and absorption of overheads. How do these processes impact the cost allocation in a manufacturing company?
3. What are the characteristics of contract costing? How does it differ from other types of costing, such as job costing or process costing?
4. Explain the concept of standard costing and its importance in modern manufacturing. Describe the differences between standard costing and actual costing. **(2X5=10)**

**COURSE: MC 302**  
**INTERNATIONAL FINANCIAL MANAGEMENT AND POLICY**

**Assignment -I**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. What are the differences between greenfield investments and cross-border mergers and acquisitions, and how do they impact cross-border investment decisions?
2. How do Net Present Value (NPV) and Adjusted Net Present Value (ANPV) models help in valuing cross-border investments, and what are the risks involved?
3. How do free trade and protectionism differ, and what are the implications of trade barriers and non-trade barriers on global trade?
4. What are the concepts of balance of trade and balance of payments, and what are the causes and remedial steps for a disequilibrium in these accounts? **(2X5=10)**

**Assignment -II**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. What are the different levels of regional economic integration, and how do they differ in terms of trade and economic cooperation?
2. What is India's trade and economic relationship with regional groups like SAARC, BIMSTEC, ASEAN, EU, GCC, and BRICS, and how do these partnerships impact India's economic growth?
3. What is the significance of the convertibility of the rupee, and how does the devaluation of the Indian rupee impact the economy?
4. What are the objectives of exchange control and the different exchange rate systems, and how do they affect international trade? **(2X5=10)**

**COURSE: MC303**  
**FINANCIAL INSTITUTIONS AND MARKETS**

**Assignment -I**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. What is the nature and role of a financial system, and how do financial markets contribute to the overall economy?
2. What are the key instruments in the money market, such as call money, treasury bills, and certificates of deposit, and how do they facilitate short-term liquidity?
3. What are the key functions of a central bank, and how does it contribute to money creation in the economy?
4. How is the present structure of commercial banks organized, and what role do they play in financial intermediation and economic growth? **(2X5=10)**

**Assignment -II**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. What is the role of international and multinational banking in global financial markets?
2. What are the primary sources of funds for non-banking financial institutions?
3. What is the concept and function of merchant banking, and how has government policy shaped its growth and future in India?
4. What is the changing role of financial institutions in the context of banking reforms and the evolving financial landscape? **(2X5=10)**

**COURSE: MC304 (a)**  
**MANAGEMENT CONTROL TECHNIQUES**

**Assignment -I**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following.**

1. Discuss concepts of Management Accounting its Nature, objective and Scope.
2. What is fund flow statement? Explain its objectives and Benefits.
3. Explain the advantages and purpose of budgeting. Give the basic steps in preparing a master budget.
4. What is Reporting to Management and also Objects of Reporting, Types of report, modes of reporting to different levels of management? **(2X5=10)**

**Assignment -II**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. What do you meant by financial statement Analysis also explain ratio Analysis and its importance?
2. What is capital budgeting explain the nature and features of capital budgeting.
3. What do you understand by the break-even point? Give the formulae.
4. What is Cash Flow Statement? State the uses of Cash Flow Statement and what the objectives of preparing Cash Flow Statement. **(2X5=10)**

**COURSE: MC304 (b)**  
**STOCK MARKET OPERATIONS**

**Assignment -I**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. What are the functions of the primary market, and what methods are used to sell securities in this market?
2. What is the process of listing securities on stock exchanges, and how do trading mechanisms like screen-based and internet-based trading operate?
3. What is the role, organization, and management structure of the National Stock Exchange (NSE) and Bombay Stock Exchange (BSE)?
4. What is the need and importance of share price indices, and how are index numbers compiled and interpreted? **(2X5=10)**

**Assignment -II**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. What is the role and need for depositories in the securities market, and how do they improve the efficiency and safety of transactions?
2. What is the role and need for depositories in the securities market, and how do they improve the efficiency and safety of transactions?
3. What are futures and options in derivative trading, and how do they function to manage risk and enhance market liquidity?
4. What are the different methods of raising funds from international markets, such as Foreign Institutional Investors (FIIs), Euro issues, ADRs, GDRs, and FDI?

**(2X5=10)**

**MC305 (a) (DSE)**  
**DIGITAL MARKETING AND E-COMMERCE**

**Assignment -I**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. Discuss Various Digital Marketing Channels available in detail.
2. Write down the importance of Data Analytics in E-commerce?
3. What are the various steps to creating a Successful LinkedIn Marketing Strategy?
4. What are the Benefits of Developing a Strong Brand? **(2X5=10)**

**Assignment -II**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. What are the Advantages and Disadvantages of Mobile Marketing?
2. What are the Benefits and Challenges of using AI in Digital Marketing?
3. Differentiate between traditional commerce and e-commerce.
4. Write in detail about IMPS. Also mention its advantages and Disadvantages. **(2X5=10)**

**COURSE: MC305 (b)**  
**SUPPLY CHAIN MANAGEMENT AND LOGISTICS**

**Assignment -I**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. What is the concept of Supply Chain Management (SCM), and how does it function as a management philosophy in modern businesses?
2. How do logistics activities contribute to both macro and micro levels of the economy, and what is the role of logistics in gaining a competitive advantage?
3. How do strategic partnerships, supplier-retailer collaborations, and alliances contribute to more effective and efficient supply chain management?
4. What are the challenges in managing relationships with captive buyers and suppliers, and how can these relationships be optimized? **(2X5=10)**

**Assignment -II**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. What are the different modes of transportation in SCM, and how does an effective transportation system impact the overall supply chain efficiency?
2. What are the key principles and objectives of inventory management, and how do inventory types, costs, and management strategies affect supply chain performance?
3. What are the key supply chain metrics (KPIs) used for performance measurement, and how do they contribute to continuous improvement in supply chain operations?
4. What are the challenges and future directions of third-party and fourth-party logistics outsourcing, and how do they impact supply chain management? **(2X5=10)**



**COURSE: MC 306 (a)**  
**INDUSTRIAL PSYCHOLOGY**

**Assignment -I**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following.**

1. Describe the scope, objectives and major problems of Industrial psychology.
2. Discuss the factors which acts a barriers while changing the attitude of the employee at workplace.
3. What do you mean by job satisfaction? Discuss the factors and importance in the work environment.
4. What are the features of classical conditioning theory, discuss the factors influencing it and the limitations of the theory.

**(2X5=10)**

**Assignment -II**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. Explain Psychological Tests and its Characteristics of psychological tests, types of tests, importance and limitations of psychological tests.
2. What do you mean by personality and features? Also whether they have positive or negative affect on personality of an Individual?
3. What do you mean by group dynamics? What are its determinants and benefits
4. What do you meant by Organizational stress its causes, effects and coping strategies of stress in the orgniastion.

**(2X5=10)**

**COURSE: MC 306(b)**

**STRATEGIC HUMAN RESOURCE MANAGEMENT**

**Assignment -I**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. Discuss the evolution of Strategic Human Resource Management.
2. Explain the relationship between HR, SHRM, and corporate strategy.
3. Describe the strategic approach to HR functions such as planning, acquisition, and training.
4. Explain how SHRM helps in managing organizational change and restructuring.

**(2X5=10)**

**Assignment -II**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. Design an SHRM model for a technology-driven company to gain competitive advantage.
2. Discuss HR implications and strategies during mergers and acquisitions.
3. Discuss the role of technology and ethical considerations in SHRM.
4. Describe the methods of evaluating the effectiveness of SHRM. **(2X5=10)**

**COURSE: MC307**  
**COMPUTER APPLICATIONS IN BUSINESS (AECC)**

**Assignment -I**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. What is Local Area Network (LAN)? How does it differ from Wide Area Network (WAN)?
2. What is the Print Manager in Windows? How is it useful?
3. What is mail merge? How is it useful in MS-Word?
4. Explain the key components of the Excel worksheet **(2X5=10)**

**Assignment -II**

**Maximum Marks – 10**

**Note: Attempt any 2 Questions of the following:**

1. What are the basic features of PowerPoint? How is it useful for presentations?
2. How can graphics, images, and charts be added to a PowerPoint presentation?
3. Explain the process of creating and managing accounting books in Tally.
4. What are statistical packages? Why are they important in business analysis? **(2X5=10)**