

STUDENT ASSIGNMENTS

Master of Commerce (M.COM) Sem-III

(Distance Mode/Online Mode Session 2024-25)

CENTRE FOR DISTANCE AND ONLINE EDUCATION

JAMIA MILLIA ISLAMIA

NEW DELHI-110025

STUDENT ASSIGNMENTS (SESSION 2024-25)
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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 handwritten 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.

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

Section-A**10x2=20**

1. “Tax planning is an act within the four corners of the Act and it is not colorable device to avoid tax.” Discuss in brief.
2. What are the considerations which have to be kept in mind for making a decision regarding the financing of a capital asset?
3. ABC incorporated; a foreign company furnishes the following data for the previous year ending 31st March 2023.

	Royalty from Indian concern under an agreement made on 15 th September 1995 approved by Central government	3,00,000
	Expenditures as per section 28 to 44C for earning such income	2,00,000
	Interest from an Indian Company on money lent in foreign currency	11,00,000
	Expenditure on collection of above interest	50,000
	Collection charges for collecting above income	40,000
	Gross sale of business in India	30,00,000
	Expenditure as per section 28 to 44C for above business	28,00,000
	Short term capital gain referred to in section 111A	2,40,000
	Sale of shares on 15 th October 2022 through recognized stock exchange Rs 6,00,000, the cost of share purchased on 1 st May 2009 is Rs 1,20,000. The securities transaction tax on such transaction has been paid. The fair market value of such shares as on 31st Jan 2018 was Rs 4,10,000	
	Interest on money lent in Indian currency Rs 4,00,000. Collection charges incurred on collection of such interest Rs 5000.	
	Donations to P.M.N.R.F.	10,00,000

- A) Determine the total income of the foreign company and the tax payable by it.
- B) What would be the total income and tax payable, if the donation was Rs 7,95,000 instead of Rs 10,00,000.
4. Anu, a resident Indian, has derived the following incomes for the previous year relevant to the assessment year 2023-24.

		RS
	Income from profession	2,84,000
	Rent from house property in Country X Rs 10,000 p.m. received there, municipal tax paid in that country Rs20,000 (Tax paid in country X for his income in equivalent Indian Rupees 10,000 on the net income of Rs 1,00,000)	
	Royalty on books from foreign country Y (eligible for deduction under Section 80QQB) (Tax paid in Country Y @ 20%) converted into Indian Rupees	10,00,000

	The expenses incurred for earning royalty	1,00,000
	Interest from scheduled banks	18,000

Anu wishes to know whether she is eligible to any double taxation relief and is so, its quantum. India does not have any double taxation avoidance agreement with Countries X and Y.

Section-B

5x1=5

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

- Double Taxation Relief
- Tax Planning and Tax Evasion

Course Title: Human Resource Management

Course Code: MCM 302

Session: 2024-25

Maximum Marks –25

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

Section-A

10x2=20

- Explain the changing role of HRM in the context of globalization and technology. How has it evolved from traditional personnel management?
- Discuss the objectives and process of job analysis. What are the different methods used to collect job data?
- What do you mean by compensation management? Explain the components of employee compensation and factors influencing it.
- What is grievance handling? Discuss the steps and principles involved in resolving employee grievances in an organization.

Section-B

5x1=5

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

- Competency Mapping
- Work-Life Balance

Course Title: E-Commerce

Course Code: MCM 303

Session: 2024-25

Maximum Marks –25

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

Section-A

10x2=20

- Explain the application of e-commerce to various business models.
- Discuss the E-commerce Architecture and its components in detail with the help of a diagram.

3. What is Electronic Payment System? Discuss the risks involved in Electronic Payment Systems?
4. Discuss the emerging trends of E-advertisement and E-CRM in India.

Section-B

5×1=5

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

- (a) Electronic Data Interchange (EDI)
- (b) E-Security

Finance Specialization

Course Title: Financial Institutions and Markets

Course Code: MCM 304-F1

Session: 2024-25

Maximum Marks –25

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

Section-A

10×2=20

1. What do you mean by Indian Financial System? Discuss the various important components of a financial system.
2. Critically examine the current monetary policy of RBI. What are the various instruments of monetary policy and credit control of RBI.
3. Explain the role of various specialized financial institutions in the economic development of India.
4. What is merchant banking? Explain its role, functions and importance for the promotion of start-ups in India.

Section-B

5×1=5

5. Write short notes on any **One** of the following:
- a) Recent Development in Indian Financial System
 - b) Unit Trust of India

Course Title: Security Analysis and Portfolio Management

Course Code: MCM 305-F2

Session: 2024-25

Maximum Marks –25

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

Section-A

10x2=20

1. Define investment. Discuss briefly the key characteristics, benefits and risks associated with various investment alternatives.
2. Explain the functions and methods of selling securities in primary market and discuss the role of SEBI in primary market.
3. Explain the importance of fundamental analysis. Critically examine the strength and weaknesses of fundamental analysis.
4. “The utility function makes certain assumptions about an investors’ taste for risk”. In the light of the statement explain the types of investors.

Section-B

5x1=5

5. Write short notes on any **One** of the following:
 - a) Efficient Market Hypothesis
 - b) Portfolio Performance Evaluation

Marketing specialization

Course Title: Advertising and Sales Management

Course Code: MCM 304-M1

Session: 2024-25

Maximum Marks –25

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

Section-A

10x2=20

1. Discuss the process of preparing an advertising budget. Explain various methods used for budgeting and the factors influencing the size of an advertising budget.
2. Discuss the role of advertising agencies in the marketing process. How can effective client-agency relationships be developed and maintained?
3. What are the key principles to be considered while designing a sales organisation? Explain the factors that affect the structure of a sales force.

4. Explain the process of selecting, training, and developing a sales force. Why is continuous development essential in a competitive sales environment?

Section-B

5x1=5

5. Write short notes on any **One** of the following:
- a) Principle of unity of command in sales organisation.
 - b) Non-financial motivation in sales management

Course Title: Marketing Research

Course Code: MCM 305-M2

Session: 2024-25

Maximum Marks –25

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

Section-A

10x2=20

- 1. What is a research design? Describe different types of research designs and explain how each serves distinct research objectives.
- 2. What are the essential principles of designing a good questionnaire? Discuss the steps involved in developing and pre-testing a marketing research questionnaire.
- 3. What are the major ethical issues faced in marketing research? Discuss the responsibilities of marketers ensuring ethical marketing.
- 4. What is product research? Explain the importance of test marketing in the development and launch of a new product with suitable examples.

Section-B

5x1=5

5. Write short notes on any **One** of the following:
- a) Scaling Techniques
 - b) Informed consent in research.