

STUDENT ASSIGNMENTS

Master of Commerce (M.COM) Semester-III

(Online Mode)

(Session 2025-26)

CENTRE FOR DISTANCE AND ONLINE EDUCATION

JAMIA MILLIA ISLAMIA

NEW DELHI-110025

STUDENT ASSIGNMENTS
(SESSION 2025-26)

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 are 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 colourable device to avoid tax.” Comment.

2. A company wants to raise capital of Rs. 20,00,000 for a project whereas earning before tax shall be 30 percent of the capital employed. The company can raise debt fund @12 percent per annum. Suggest, which of the following three alternatives should it opt for:

(a) Rs. 20,00,000 to be raised by equity capital; (b) Rs. 16,00,000 by equity and Rs. 4,00,000 by loans; and (c) Rs. 4,00,000 by equity capital and Rs. 16,00,000 by loans.

Assume the company shall distribute the entire amount of profits as dividend and tax rate is 31.2 percent (including health & education cess @4%).

3. An asset costing Rs. 1,00,000 is to be acquired. There are two alternatives available to the entrepreneur. First one is buying the asset by taking a loan of Rs. 1,00,000 repayable in five equal instalments of Rs. 20,000 each along with interest @14% per annum. Assuming that lease rentals, processing fees, interest as well as the principal amounts are payable at the end of the year. The second one is leasing the asset for which annual lease rental is Rs. 30,000 upto five years. The lessor charges 1% as processing fees in the first year. Assume the internal rate of return to be 10% and the present value factor at 10% is:

| | | | | | |
|-----------------|-------|-------|-------|-------|-------|
| Years | 1 | 2 | 3 | 4 | 5 |
| PVF @10% | 0.909 | 0.826 | 0.751 | 0.683 | 0.621 |

Suggest which alternative is better in the above case. Assume the tax rate to be 31.2% (including health & education cess @4%) and rate of depreciation @15%.

4. Explain the provisions relating to deduction of tax at source from salary, interest other than interest on securities.

Section-B

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

5X1= 5

- a) Double Taxation Relief
- b) E-filing of Income-tax Returns

Course Title: Human Resource Management

Course Code: MCM-302

Session: 2025-26

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. Explain the nature and scope of Human Resource Management.
2. Define personnel policy? Describe the qualities of a sound personnel policy.
3. What is recruitment? Explain the various internal and external sources of recruitment.
4. State the objectives of wage and salary administration.

Section-B

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

5X1= 5

- (a) Industrial democracy
- (b) Human Resource Planning

Course Title: E-Commerce

Course Code: MCM-303

Session: 2025-26

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. Explain the application of e-commerce to various business models.
2. 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. Write short note on any **One** of the following:

5X1= 5

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

Finance Specialization

Course Title: Financial Institutions and Markets

Course Code: MCM-304-F1

Session: 2025-26

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. Briefly explain the various components and intermediaries of Indian Financial System.
2. Discuss in details the role of SIDBI in promoting growth and development of small-scale industries in India
3. Discuss the meaning and relevance of NBFCs in the economic development of our country.
4. Explain the instruments of monetary and credit control of Reserve Bank of India.

Section-B

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

5X1=5

- (a) Merchant Banking in India
- (b) Unit Trust of India

Course Title: Security Analysis and Portfolio Management

Course Code: MCM-305-F2

Session: 2025-26

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. Distinguish between systematic and unsystematic risk. Analyze the measures and computation of unsystematic risk.
2. Define secondary market. Discuss the methods of selling securities in primary and secondary market.
3. What is fundamental analysis? What are the strengths and weaknesses of fundamental analysis?
4. Explain the different forms of efficient market hypothesis. State the causes of market inefficiencies.

Section-B

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

5X1=5

- (a) Technical Analysis
- (b) Portfolio Analysis

Marketing Specialization

Course Title: Advertising and Sales Management

Course Code: MCM-304-M1

Session: 2025-26

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. How is advertising different from salesmanship and publicity?
2. Discuss the different methods of advertising budget. Differentiate between 'percentage of sales budgeting' and 'objective and task method'.
3. Why is induction of new employees needed in an organisation? What steps are followed in an induction programme?
4. What are the criteria for evaluating performance of salespeople?

Section-B

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

5X1=5

- (a) The Advertising Standards Council of India
- (b) Spot TV Advertising

Course Title: Marketing Research

Course Code: MCM-305-M2

Session: 2025-26

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. Explain the role of marketing research in the decision-making process with the help of suitable examples.
2. Define research design. Differentiate between exploratory and conclusive research design.
3. What are the different types of problems faced by a researcher while administering a survey? How can he tackle these problems?
4. Describe the importance of objectivity in writing a marketing research report.

Section-B

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

5X1=5

- (a) Primary scales of Measurement
- (b) Non probability Sampling Techniques
