STUDENT ASSIGNMENTS

Master of Commerce (M.COM) Sem-II

(Online Mode: January Batch- 2026)

CENTRE FOR DISTANCE AND ONLINE EDUCATION

JAMIA MILLIA ISLAMIA

NEW DELHI–110025

STUDENT ASSIGNMENTS
(SESSION 2026)

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.

Course Title: Business Environment **Course Code: MCM-201**

Session: 2026 **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 features of New Industrial Policy of 1991.
2. "Automation empowers us to perform recurring tasks with minimum human effort." How does technological change affect business?
3. Discuss the functions and objectives of Niti Aayog. Highlight any three achievements of Niti Aayog.
4. Discuss the challenges faced by public sector enterprises in India. Explain ways to increase efficiency of public sector enterprises.

Section-B **5x1=5**

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

(a) Consumer Protection Act, 1986
(b) Cross-Cultural Communication

Course Title: Financial Management and Policy **Course Code: MCM-202**

Session:2026 **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. "The goal of profit maximization does not provide an operationally useful criterion". Explain

2. Critically examine the Net Income and Net Operating Income approaches of capital structure.

3. Suppose a company has a capital structure exclusively comprising of equity shares amounting to Rs.10,00,000. The firm now wishes to raise additional Rs. 10,00,000 for expansion. The firm has various alternatives, three of them are given below:

(a) It can raise the entire amount in the form of equity capital.

(b) It can raise 50 per cent as equity capital and 50 per cent as 5% debentures.

(c) It can raise the entire amount as 6% debentures.

Further assume that the existing EBIT is Rs.1,20,000. The tax rate is 35 per cent, outstanding shares 10,000 and the market price per share is Rs.100 under all the three alternatives. Which financing plan should the firm select?

4. A company has an investment opportunity Rs. 50,000 with the following expected net cash flow (i.e., income after taxes and before depreciation).

Year	Net cash inflows
1	8,000
2	8,000
3	8,000
4	15,000
5	20,000
6	10,000
7	6,000
8	5,000

Using 10% as the cost of capital, determine the following:

1. Payback period
2. Net Present Value at 10% discount factor.

PV @ 10%

Year	1	2	3	4	5	6	7	8
	0.909	0.826	0.751	0.683	0.621	0.564	0.513	0.467

Section-B **5x1=5**

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

a. Capital Budgeting
b. Financial leverage and Operating Leverage

Course Title: Corporate Legal Framework **Course Code: MCM-203**

Session: 2026 **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 a Private Company and a Public Company. How can a Private Company converted into Public Limited Company?
2. Explain the legal position of Directors in a company. What are the provisions of Companies Act, 2013 regarding the appointment of first and subsequent Directors of a Public Limited Company.
3. Explain briefly the composition, and power of the redressal mechanism as provided in the Consumer Protection Act, 2019.
4. What are the objectives of SEBI. Discuss the role of SEBI in protecting the interest of investors in secondary market.

Section-B 5x1=5

5. Write Short Note on any **One** of the following.
   (a) Competition Act, 2002.
   (b) Foreign Exchange Management Act, 2000.

Course Title: Corporate Accounting and Disclosure **Course Code: MCM 204**

Session: 2026 **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. The following were the balances, *inter alia*, in the books of XYZ Ltd. as at 31st March 2024:

Equity Share Capital (2,00,000 shares of Rs. 10 each)	Rs. 20,00,000
10% Redeemable Preference Share Capital (10,000 shares of Rs. 100 each)	Rs. 10,00,000
Calls-in-arrear on 200 Preference Shares	Rs. 4,000
General Reserve	Rs. 6,20,000
Securities Premium Account	Rs. 80,000

The preference shares are due for redemption at a premium of 10 percent. Calls-in-arrears are on account of five members whose whereabouts are not known.

Balance of General Reserve and Securities Premium to be fully utilized for the purpose of redemption and the shortfall to be made good by issue of equity shares of Rs. 10 each at par. The redemption of preference shares was duly carried out. Pass the necessary journal entries.

2. A Ltd. has the following profits after tax @ 40%:

2012-13 (Rs.)	2013-14 (Rs.)	2014-15 (Rs.)	2015-16 (Rs.)
90,000	1,02,000	1,20,000	1,50,000

Other Information:

i. Income from non-trade investment is Rs. 2,000 in each of the aforesaid years.
ii. On 1st April 2013 a machine having a book value of Rs. 10,000 was sold for Rs. 12,000. The proceeds from the sale of the machine were wrongly credited to the Profit & Loss Account. No entry was passed to rectify this depreciation is charged @ 10% on written down value basis.
iii. Closing stock was undervalued by Rs. 5,000 in 2014-15 and by Rs. 6,000 in 2015-16.
iv. Increase in managerial remuneration is Rs. 20,000 per annum w.e.f. 1-4-2016.
v. Increase in profit before tax for next 3 years due to winning of a contract Rs. 22,706.

Calculate the value of goodwill at 3 years purchase as per weighted average profit method.

3. Explain conditions to be satisfied for amalgamation in the nature of merger as per AS-14.

4. Write a detailed on Human Resource Accounting, Environmental Accounting and Corporate Social Accounting.

Section-B 5×1=5

5. Write short notes on any **One** of the following:
   a) Cash Flow Statement
   b) Buy-back of Equity Shares

Course Title: Research Methodology for Business **Course Code: MCM-205**

Session:2026 **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 research methodology. Discuss briefly various stages in research process.
2. What do you mean by sample design? Describe various steps in sampling design.
3. What is measurement scale. Discuss the various measurement scales?
4. What is data analysis in research. Explain different steps involved in data analysis.

Section-B 5x1=5

5. Write short note on any **One** of the following.
   (a) Probability Sampling.
   (b) Statistical Tools for Research.