NO:SKKSGCC/2026/NOTICE/ ASSIGNMENT/167 SEPTEMBER 17, 2026

Notice: Assignment Submission Guidelines for MCOM Semester 1 (NEP 2020), Academic Year 2026-27

All students are required to submit assignments for every subject as part of the internal evaluation process. The following guidelines must be adhered to:

1. Compulsory Submission: Students must submit assignments for all subjects.
2. Front Page Information: The following details must be included on the front page of your assignment:
   - Full Name (Surname, Your name, Father's name)
   - Roll Number
   - Semester
   - Subject
   - College Name
3. Submission Information: The front page must also include the following:
   - "Submitted by" with your signature and date.
   - “Submitted to”
4. Page Signature: Students must sign the top portion of each page of their assignment.
5. Deadline: The deadline for assignment submission will be announced later.

   For any further queries, don't hesitate to get in touch with Dr. Suhaag Maheria in Room No. 205

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M.COM SEM -1

PAPER NAME: ACCOUNTING FOR MANAGERS

SUBJECT CODE – 411

1. Explain the uses of accounting information.
2. Write a note on the advantages of human resource accounting.
3. Write a note on the Phases of human resource accounting.
4. Write a note on the qualifications of a forensic accountant.
5. Write a difference between a Statutory audit and a Forensic audit.
6. Explain Environmental accounting with its advantages and limitations.
7. The Balance Sheet of Deep Ltd. as on 1/4/2025 and the income statement for the year ending on 31/3/2026 are given below:

Balance Sheet as on 1/4/2025

Liabilities	**Rs.**	**Assets**	**Rs.**
Share Capital	2,50,000	Machinery	2,20,000
10% Debentures	50,000	Stock	30,000
Creditors	50,000	Debtors	50,000
		Cash	50,000
	3,50,000		**3,50,000**

Income Statement for the year ending on 31/3/2026

Particulars	**Rs.**	**Rs.**
Sales		4,00,000
Less: Cost of goods sold (FIFO)		
Opening Stock	30,000	
+ Purchases	1,20,000	
-Closing Stock	25,000	(1,25,000)
Gross Profit		**2,75,000**
Less: Expenses		
Operating Expenses	60,000	
Depreciation	22,000	
Int. on Debentures (paid on 31/3/2026)	6,000	(88,000)
Net Profit		**1,87,000**

Debtors and creditors balance remained constant throughout the year. General price index was as given below:

Dt. 01/04/2025 280

Dt. 31/03/2026 420

Average Index No. 350

You are required to prepare the final accounts for the year 2025-26 after adjusting for price level changes under Current Purchasing Power (CPP) Method.

8. The following are the balances of Dollar Ltd. As on 31/3/2026.

LIABILITIES	Rs.	ASSETS	Rs.
Equity shares capital	20000	Goodwill	12000
Capital Reserve	4000	Fixed Assets	28000
8% Mortgage loan	16000	Stock	6000
Creditors	8000	Debtors	6000
BOD	2000	Short-term investment	2000
Taxation: Current year	2000	Cash	6000
Taxation: Past year	2000		
Profit After Taxation & Interest On Fixed Deposit 12000 Less: Transfer to Reserve 4000 Dividend 2000	6000		
	60,000		**60,000**

Sales amounted to Rs.120,000.

Calculate: Ratios for testing Liquidity, Solvency, Profitability, Capital Gearing, and Capital Gearing.

Business Management

M.Com. SEM 1 - Assignment

1. Discuss the forms of business organisation and present their comparative evaluation.
2. Explain the concept of Environmental Scanning. Discuss the major internal and external environmental factors affecting business organisations with suitable examples.
3. Write short notes on:
    a) MSME Sector
    b) Start-up Ecosystem
    c) Business and Society (Corporate Social Responsibility)
4. Discuss in detail Management by Objectives (MBO) and by exception.
5. Explain the Process of Business Management Process and discuss the POSDCORB framework.
6. Write short notes on:
    a) Corporate Planning
    b) Vision and Mission
    c) Productivity and Performance Management
7. What is Marketing Management? Explain the concept of Market Segmentation and Consumer Orientation.
8. What is Human Resource Management (HRM). Discuss the major functions / scope of HRM
9. Write short notes on:
    a) Working Capital and Financial Planning
    b) Logistics and Supply Chain Management
    c) Production System and Capacity Planning
10. Discuss the various Business Growth Strategies in detail.
11. Explain the different Modes of Entry for Internationalisation/Globalisation of Business.
12. Write short notes on:
    a) ESG and Inclusive Business
    b) Automation and Data-Driven Management
    c) Crisis Management and Risk Awareness

September – 2026

M.Com Sem: 1 (NEP-2020)

SUBJECT: PG-C-AAT-413: Cost Accounting- I

ASSIGNMENT

Q.1 Sodam Limited keeps accounts under integrated accounting system. The following are the balances on 31st March, 2025.

Particulars	Debit (₹)	Credit (₹)
Stores Ledger Control A/c	3,60,000	
W.I.P. Ledger Control A/c	3,40,000	
Finished Stock Ledger Control A/c	2,60,900	
Creditors A/c		1,60,000
Bank A/c	2,00,000	
Debtor A/c	2,40,000	
Fixed Assets A/c	11,00,000	
Profit and Loss A/c		6,40,000
Depreciation Provision A/c		1,00,000
10% Bank Loan		2,00,000
Share Capital A/c		14,00,000
	25,00,000	**25,00,000**

Transactions during the year ending 31st March, 2025 were as under:

Particulars	**(₹)**
Material Purchased on Credit	16,00,000
Carriage inward	40,000
Materials purchased for special job on credit	30,000
Materials returned to suppliers	20,000
Materials issued to production	18,00,000
Normal wastage of materials	10,000
Abnormal wastage of materials	30,000
Materials issued for repairs	40,000
Productive wages paid	18,70,000
Wages paid for repairing	1,00,000
Normal Idle time wages paid	10,000
Abnormal Idle time wages paid	20,000
Goods finished during the year (cost)	48,00,000
Credit Sales	63,00,000
Cost of Sales	50,00,000
Factory overhead paid by cheque	8,00,000
Factory overheads absorbed	9,60,000
Administration overheads paid by cheque	2,60,000
Administration overheads recovered	2,40,000
Selling-distribution overheads paid by cheque	2,00,000
Depreciation (factory)	40,000
Payment to creditors	16,70,000
Received from debtors	64,40,000

Prepaid tax (included in factory overheads incurred)	10,000
Purchase of fixed assets by cheque	1,30,000
Donation	1,70,000
Penalty paid	50,000
Income-tax	4,00,000
Interest on Bank Loan	20,000

Prepare necessary accounts in the Integrated Ledger and prepare a Trial Balance.

Q.2 The cost ledger of Piyush Limited showed the following are the balances as at 1st April, 2024.

Particulars	Debit (₹)	Credit (₹)
Stores Ledger Control A/c	90,000	
W.I.P. Ledger Control A/c	85,000	
Finished Stock Ledger Control A/c	65,000	
Factory Overheads Control A/c		4,000
Administrative Overheads Control A/c	2,000	
General Ledger Control A/c		2,38,000
	2,42,000	**2,42,000**

The following transactions took place during the year ended 31st March, 2025:

Particulars	(₹.)
Materials Purchased on Credit	4,00,000
Carriage inward	10,000
Materials purchased for special job on credit	7,500
Materials returned to suppliers	5,000
Materials issued to production	4,50,000
Normal wastage of materials	2,500
Abnormal wastage of materials	7,500
Materials issued for repairs	10,000
Productive wages paid	4,67,500
Wages paid for repairing	25,000
Normal Idle time wages paid	2,500
Abnormal Idle time wages paid	5,000
Goods finished during the year (cost)	12,00,000
Credit Sales	15,75,000
Cost of Sales	12,50,000
Factory overhead paid by cheque	2,00,000
Factory overheads absorbed	2,40,000
Administration overheads paid by cheque	65,000
Administration overheads recovered	60,000
Selling-distribution overheads paid by cheque	50,000

Prepare necessary accounts in the cost ledger and Trial Balance for the year ended on 31st March, 2025.

Q.3 Mohan is a whole sale trader. He purchases 4500 units at a price of Rs.40 per unit every year. The ordering cost is Rs.100 and carrying cost is 25%. Find out Economic Order Quantity and find out total minimum cost including purchase price. If supplier offers 5% discount on purchase of 1500 units or more, should the offer be accepted?

Q.4 Ramesh engineering Ltd. produces some components of car. The company may receive order for making 100 components at ₹ 2,00,000. At present company has made 50 components at following cost:

Direct material	₹ 25,000
Direct wages (10,000 hrs. at ₹ 4 per hrs.)	₹ 40,000
Expenses for tools which can be reused	₹ 12,000
Variable expenses Rs.0.75 per labour hour	₹ 7,500
Fixed expenses	₹ 20,000.

Company believes that 80% learning curve can be applied. This additional order is important for the company as it has less work than the capacity. State whether this new order should be accepted or not with your calculations and give your assumptions clearly.

Q.5 a) State the areas of cost reduction and explain any two areas of cost reduction in detail.

b) On 1-4-2025, there were 2,680 workers in Shivhari Ltd. During the month 180 workers left the company while 360 workers were recruited. Find out labour turnover rate as per separation method and also find out equivalent turn-over rate. Explain how will you reduce labour turn-over rate.

Q.6 **Attempt any One :**

(1) Difference between Cost Control & Cost Reduction.

(2) Explain EOQ model with illustration.

Q.7 D.K. Toys Limited produces two products named - "A" and "B." Both the product are produced with the help of same machinery and similar process. The relevant information about the products are as follows.

Particulars	A	B
Units produced	3,000	15,000
Machine hours (per unit)	5	5
Direct labour hours (per unit)	4	4
No. of purchased orders	60	90
No. of set ups	30	90
Material cost per unit (₹)	10	10
Labour hour rate per unit (₹)	20	20

The cost of various activities are as follows :

Related to volume	₹ 1,80,000
Related to purchases	₹ 1,50,000
Related to set-ups	₹ 3,90,000
	₹ 7,20,000

Overheads are based on direct labour hour.

Prepare cost statement showing total cost and per unit cost under Traditional method and under ABC method.

Q.8 Attempt any One:

(1) Explain the difference between conventional method and activity based costing.

(2) Explain the importance of Activity Based Costing Method.

Q.9 Anish Company Limited is contemplating to introduce a new product in the market. The following estimates are provided to you :

(a) Investments :			**₹ (In Lakhs)**
(i)	Fixed Assets:	Land and Building	50
		Plant and Machine	60
		Furniture	05
		Others	05
(ii)	Current Assets:	Inventory	25
		Receivables	25
		Cash/Bank	10
(b)	**Operational costs :**	Fixed	145
		Variable	155
		Semi-Variable	50

(c) Corporate tax rate : 35%

(d) Number of units to be sold : 50,000

(e) Profit to be earned : 40% on capital employed after tax.

The competitor of the company is selling same product for ₹ 910 per unit. Do you think that your price will be less price of competitor? What will be per unit profit?

Q.10 Attempt any One :

(1) Discuss different methods of pricing.

(2) Write note on factors affecting pricing policies.

(3) Explain the advantages of full cost pricing.

M.COM SEM -1

PAPER NAME: BUSINESS RESEARCH METHODS

SUBJECT CODE – 414

1. Define research. Discuss different types of research. Explain in detail the research process.
2. Explain in detail methods of collecting Primary data and Secondary data.
3. Explain in detail the different types of Sampling methods.
4. Arrange the data given below in a table: "There were 500 students in a Higher Secondary School, and of them, 200 students were in 11^{th} standard. The total number of girls was 175 and of them, 40 were in English medium classes. Out of 130 boys of 11^{th} standard, 75 boys were in Gujarati medium, whereas 25 girls were in English medium. In 12^{th} standard, there were 225 students in Gujarati medium and of them 135 were boys."
5. Draw Box-Plot Diagram. Observations are: - 6, 15, 19, 21, 24, 38, 43, 47, 55, 56, 65, 78
6. Determine the mean, median, mode, Q3, D7, P40, and variance from the following data.
   14.3, 14.7, 13.9, 15.9, 10.5, 17.7, 14.1, 15.1, 14.4, 10.0, 13.9, 15.3, 14.7, 12.2, 18.5
7. For the following distribution f1 +f2=38.The mean of the distribution is 3.62. find f1and f2

Observation	1	2	3	4	5	6
Frequency	12	14	F1	24	F2	12

8. Find the median and quartiles of the following frequency distribution.

Less Than	4	8	12	16	20	24	28	32	36
Frequency	3	10	25	50	93	111	121	130	134

9. The mode of the following frequency distribution is Rs.2340. Find the missing frequencies:

Wages (In Rs)	2000-2100	2100-2200	2200-2300	2300-2400	2400-2500	2500-2600	2600-2700	Total
Number of Employees	4	16	(?)	(?)	40	6	4	230

10. Find the mode of the following frequency distribution.

Class	0-9	10-19	20-29	30-39	40-49	50-59	60-69	70-79
Frequency	1	4	12	28	28	18	6	3

Academic Year: 2026 - 27

M.Com Sem: 1 (NEP 2020)

Assignment Questions

Business Economics

⇒ **UNIT : 1 Nature and Scope of Business Economics**

1. Give the meaning of Business Economics and explain its scope
2. Check the Function of Price mechanism in solving the Basic/Fundamental Problem of an Economy.
3. Explain the circular flow of income expenditure with the help of a diagram.

⇒ **UNIT : 2 Demand and Production Analysis**

4. Explain the Law of Demand through the concept of Diminishing Marginal Utility. (OR)
   Explain the diminishing Marginal Utility of Consumer behavior.
5. Explain the Law of Demand with the help of the indifference curve
6. Explain the Concept of Consumer Surplus.

⇒ **UNIT : 3 - Market Structure Price determination**

7. Explain the Price determination under a Monopoly Market.
8. Write a note on the Price Leadership Model. (OR)
   Write a note on the Price Leadership Model under Oligopoly.
9. What is Price Discrimination? When is it possible and profitable? Explain.

⇒ **UNIT: 4 – Price Strategies**

10. Define Price Determination and discuss its objectives
11. Write a note on the Skimming Pricing Policy
12. Write a note on the Penetration Pricing Policy.

M.Com Sem-1 (NEP-2020)

416 Financial Statement Analysis- 2 Credits

Q1. Explain the structure and major components of the Profit and Loss Statement, Balance Sheet, and Cash Flow Statement.

Q2. What is Ratio Analysis? Explain the major categories of financial ratios and discuss their significance in financial decision-making.

Q3. Explain Horizontal Analysis and Trend Analysis.

Q-4 Peer group comparison and industry benchmarking