



SHRI K.K. SHASTRI GOVERNMENT COMMERCE COLLEGE

Shri K.K. Shastri Educational Campus, Khokhra Road, Maninagar (East)

Ahmedabad-380008

Phone:079-22933660

UGC Recognised 2(f) & 12(B): Affiliated with Gujarat University, Ahmedabad

Email: principal@skksgcc.edu.in & prin-mani-ahm@gujarat.gov.in

Website: www.skksgcc.edu.in

NO.SKKS GCC/NOTICE/2025/172

DATE:11/03/2025

Notice: Assignment Submission Guidelines for MCOM Semester 4, Academic Year 2024-25

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

- Compulsory Submission:** Students must submit assignments for all subjects.
- 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
- Submission Information:** The front page must also include the following:
 - "Submitted by" with your signature and date.
 - "Submitted to"
- Page Signature:** Students must sign the top portion of each page of their assignment.
- Deadline:** The deadline for assignment submission will be announced later.



Yogesh Yadav

(Dr. Yogesh Yadav)

Principal

Shri K. K. Shastri Government Commerce College
Maninagar, Ahmedabad

M.Com. SEMESTER-IV 507 Human Resource Management

- Q-1) Explain the importance of Human Resource Management in corporate world.
- Q-2) Explain the meaning and features of Strategic Human Resource Management.
- Q-3) Explain the steps in HR Strategic Management.
- Q-4) Explain the meaning and types of organizational ethics.
- Q-5) Write a note on 'Challenges faced by International HRM'.
- Q-6) Explain the concepts of Job Description, Job Design & Redesign, Job Rotation, Job Enlargement and Job Enrichment.
- Q-7) Explain the modern procedure of Employee Selection.
- Q-8) What is Scientific Recruitment? Explain the sources of Recruitment.
- Q-9) Explain briefly the methods of Management Development.
- Q-10) Explain the methods of Organizational Development.
- Q-11) Explain briefly the various theories of H.R. Strategies for employee welfare.
- Q-12) Explain briefly the various factors affecting Industrial Relations.
- Q-13) What is Grievance? Discuss the procedure to prevent grievances.
- Q-14) What is Collective Bargaining? Explain its characteristics.
- Q-15) Explain the challenges faced by the Indian Trade Unions.

MCOM SEM-4

ASSIGNMENT QUESTIONS

SUBJECT: INTERNATIONAL ACCOUNTING ESSAY

1. What are the differences between convergence and adoption in Accounting Standards? Discuss the key differences between Generally Accepted Accounting Principles (GAAP), Ind AS and International Financial Reporting Standards (IFRS).
2. What is Business Combination and Business Consolidation? Give the difference between the Pooling of interest method and the Purchase method.

MCOM SEM-4
ASSIGNMENT QUESTIONS
SUBJECT: INTERNATIONAL ACCOUNTING

Q- 1. What is International Accounting? Explain its scope.

Q- 2 Answer the following.

The Trial Balances of the Head Office of Mumbai and its branch as of 31-3-2016 are as follows:

Debit Balances	Rs.	US \$	Credit Balances	Rs.	US \$
Land and Building	300000	-	Share Capital	1500000	-
Goodwill	150000	-	Goods sent to Branch	7080000	-
Plant	2400000	180000	Sales	4278000	680000
Furniture	90000	12000	H.O. Account	-	75000
Opening Stock	1020000	84000	Sundry Creditors	300000	64000
Purchases	5336000	360000			
Goods received from H.O.	-	120000			
Sales expenses	54000	1500			
Insurance	21000	1500			
Rent-taxes	36000	3000			
Salary-wages	288000	12000			
Cash Balance	336000	9000			
Sundry Debtors	660000	36000			
London Br. A/C.	2467000				
	<u>13158000</u>	<u>819000</u>		<u>13158000</u>	<u>819000</u>

Additional Information:

- i. Closing Stock H.O. Rs.450000, Branch US \$40000.
- ii. Provide 10% depreciation on Plant and Furniture.
- iii. Salary wages outstanding US \$ 2000.
- iv. Exchange Rates:

Opening: 1 US \$ = INR 66 Closing : 1 US \$ = INR 67 Average: 1 US \$ = INR 66.50

Prepare:

- (1) Trial Balance of Branch in Indian Currency.
- (2) Final Accounts of H.O. including accounts of Branch.

Q-3 Explain the principle of Arm's length in detail.

Q-4 What is Double taxation? Explain with reasons.

MCOM SEM-4**ASSIGNMENT QUESTIONS****SUBJECT: MANAGEMENT ACCOUNTING-2**

Q-1 Two mutually exclusive projects are under consideration by a company. The initial investment in both of them is Rs. 1,00,000. The economic life of both is estimated at 5 years and they have no scrap value. Their estimated cash flows and certainty equivalent are as under:

Year	Project A		Project B	
	Cash flow Rs.	Certainty equivalent	Cash Flow Rs.	Certainty Equivalent
1	60,000	0.8	90,000	0.5
2	70,000	0.6	1,30,000	0.4
3	50,000	0.5	50,000	0.3
4	35,000	0.4	30,000	0.2
5	30,000	0.3	25,000	0.1

If the cost of capital of both is 15%, calculate the net present value of both and state which project is acceptable.

Q-2 Explain Decision Tree

Q-3 Explain Sensitivity analysis.

Q-4 The operating information of three divisions of a company for the year 2014 are as under:

Particulars	Division A Rs.	Division B Rs.	Division C Rs.
Sales	38,00,000	1,70,00,000	2,00,00,000
Operating Profit	2,00,000	5,00,000	10,00,000
Investment	20,00,000	62,50,000	80,00,000

(a) On the basis of Operating Profit Ratio, which Division is most profitable?

(b) On the basis of Return on Investment (ROI), which Division is most profitable?

(c) From the above two, which measure is more desirable?

Q-5 Division A of a manufacturing company has set a target sale of 4,00,000 units of a product at a piece to fetch a return of 25% on the assets employed. The following data are available:

Fixed Costs Rs. 8,00,000

Variable Costs Rs. 1 per unit

Assets employed:

Fixed Assets	Rs. 8,00,000
Current Assets	Rs. 16,00,000

The market can, however absorb only 2,80,000 units. Consequently, Division b is advised to buy 1,20,000 units. Division A is willing to supply this quantity to Division B at Rs. 4.50 per unit. Division b however wants it at Rs. 2.25 per unit. If A refuses to supply B its requirement of 1,20,000 units at Rs. 2.25 per unit restricts its activity to 2,80,000 units of market sale is could reduce the investments in stock to the tune of Rs. 1,60,000 and the fixed assets by Rs. 2,40,000. Besides, it's selling expenses will also go down by Rs.80,000.

You are required to prepare statements and advise whether A should agree to supply B's requirement of 1,20,000 units at Rs.2.25 per unit.

Q-6 What is Transfer Pricing? State its objectives

<p style="text-align: center;">MCOM SEM-4</p> <p style="text-align: center;">ASSIGNMENT QUESTIONS</p> <p style="text-align: center;">SUBJECT: MANAGEMENT ACCOUNTING ESSAY</p>
--

1. Explain different techniques of capital budgeting under risk and uncertainty in detail with example. Discuss impacts of inflation on Capital Budgeting.

2. What is transfer pricing? Discuss its objectives and importance for business. Discuss various methods of transfer pricing in detail.

<p>MCOM SEM-4</p> <p>ASSIGNMENT QUESTIONS</p> <p>SUBJECT: TAXATION</p>

1. Classification of companies as per the income tax act, 1961
2. Classification of companies as per Companies Act, 2013
3. Features of GST
4. Functions of GST council
5. Write definitions of : Goods, ITC, Business, Mixed and Composite supply.