



# SHRI K.K. SHASTRI GOVERNMENT COMMERCE COLLEGE

Shri K.K. Shastri Educational Campus, Khokhra Road,  
Maninagar (East), Ahmedabad-380008

NAAC Accredited 2.49 CGPA : UGC Recognized 2(f) & 12(B): Affiliated with Gujarat University

NO:SKKSGCC/2026/NOTICE/ ASSIGNMENT/23

DATE : FEBRUARY, 19, 2026

## Assignment Notice : 2025-26 M.COM SEM : 4 (NEP)

### Instructions:

1. It is compulsory to submit assignment of all the subjects for Internal Evaluation.
2. This information should be mentioned in the front page of your assignment;
  - Full Name (Surname, Name, Father's Name)
  - Roll Number
  - Class & Division
  - Semester
  - Subject
  - College name
  - Submitted to (Sign & Date)
  - Submitted by (Sign & Date)
3. Student should be sign at the top portion of each page of the assignment.
4. Deadline for Assignment submission will declare afterwards.

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**Shri K.K. Shastri Government Commerce College (P.G Centre)**

**M.Com Sem-4**

**Subject: HUMAN RESOURCE MANAGEMENT**

1. Explain the concept and factors of human resource management.
2. Explain the steps in HR strategic management.
3. Write a short note on: “Role of HRM in Developing the ethical behaviours.
4. Explain the meaning and importance of Job Analysis.
5. Objectives and forms of fringe benefits.
6. Write a short note on: Job Requirement.
7. Write Short on Collective Bargaining
8. Meaning of Trade Union and Challenges Faced by Trade Unions.

**Shri K.K. Shastri Government Commerce College (P.G Centre)**

**M.Com Sem-4**

**Subject: TAXATION-2 (CORPO.TAX PLAN. & GST)**

1. Write a short note on: Residential Status of a company
2. Explain the factors affecting Corporate Tax Planning
3. Explain benefit of the Goods and Services Tax.
4. What is Reverse Charge under the GST Act? When is it applicable?
5. Discuss the functions of the GST Council.
6. How is the value of supply determined under the GST Act 2017?
7. Write a short note on: Input tax Credit

# Shri K.K. Shastri Government Commerce College (P.G Centre)

## M.Com Sem-4

### Subject: INTERNATIONAL ACCOUNTING

- 1.** Bharat co. ltd. is an Indian company has purchased X equipment from Australian company. As per agreement payment was to be made in instalments in the form of Australian dollars. Transition were as follows:

Date of purchase 1/10/2016

Cost price AS \$ 1,00,000

Four equal instalments and first instalment was paid on 31/10/2016

All instalments were paid.

Different exchange rates:

Dates	Exchange Rates
01/10/2016	AS \$ 1 = IND Rs. 65.00
31/10/2016	AS \$ 1 = IND Rs. 65.50
30/11/2016	AS \$ 1 = IND Rs. 65.40
31/12/2016	AS \$ 1 = IND Rs. 65.50
31/01/2017	AS \$ 1 = IND Rs. 64.30

Prepare journal entry and Australian Company's Account.

- 2.** What is Requirement for Translation? Also Define origin of Translation problem.
- 3.** Excel ltd. is an Indian company. The company buys goods worth US \$ 2,000 on 1/11/2015. Payment was made on 1/5/2016. Accounting year ends on 31<sup>st</sup> march. Exchanges rates were as under.

Dates	Exchange Rates
01/11/2015	1 US \$ = Ind. Rs. 64.00
31/03/2016	1 US \$ = Ind. Rs. 64.50
01/05/2016	1 US \$ = Ind. Rs. 65.10

Pass necessary journal entries regarding these transactions under following approaches:

1. Single Transaction Approach
2. Double Transaction Approach

- 4.** State the difference between Domestic Accounting and International Accounting.

**Shri K.K. Shastri Government Commerce College (P.G Centre)**

**M.Com Sem-4**

**Subject: MANAGEMENT ACCOUNTING-2**

1. Nirav company wants to invest in a new project:

- (1) The life of project is five years and there is no scrap value.
- (2) Total investment at the beginning of first year Rs.20 lacs and additional amount of Rs. 2.40 lacs at the beginning of third year.
- (3) Expected rate of return is 10%.

Present value of Re. 1

Year	1	2	3	4	5
P.V.	0.909	0.826	0.751	0.683	0.621

- (4) Taxation rate is 50%
- (5)

Year	Earnings before depreciation and taxed
1	800000
2	900000
3	1080000
4	1200000
5	892000

Calculate following from the above information.

- 1) Pay-back period method
  - 2) Profitability index
  - 3) Average rate of return
  - 4) Discounted cash flow method
  - 5) Net present value
2. Write a note on decision tree approach
3. Explain various centers of responsibility accounting.

4. The operating information of three divisions of Misha ltd. For the year 2019 are as follows:

<b>Particulars</b>	<b>Division A (Rs.)</b>	<b>Division B (Rs.)</b>	<b>Division C (Rs.)</b>
Sales	500000	2500000	400000
Operating profit	25000	150000	280000
Investment	400000	2000000	2800000

- (i) Using operating profit ratio, which division is most profitable?  
(ii) Using return on investment, which division is most profitable?

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**M.Com Sem-4**

**Subject: INTERNATIONAL ACCOUNTING (ESSAY)**

1. What is International Accounting? Explain its features, significance and scope.
2. Describe the difference between Domestic Accounting and International Accounting.
3. Explain in detail meaning, significance and challenges of International Financial Reporting Standards.
4. Explain convergence of Accounting Standards, Benefits and Challenges of Convergence.

**Shri K.K. Shastri Government Commerce College (P.G Centre)**

**M.Com Sem-4**

**Subject: MANAGEMENT ACCOUNTING-2 (ESSAY)**

1. What is capital budgeting? Discuss importance of capital budgeting. Explain bet present value, profitability index and internal rate of return method of capital budgeting with example.
2. What is responsibility accounting? Explain various responsibility centers. Discuss methods of divisional performance measurement in detail.