



SHRI K.K. SHASTRI GOVERNMENT COMMERCE COLLEGE

Shri K.K. Shastri Educational Campus, Khokhra Road,
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NAAC Accredited 2.49 CGPA : UGC Recognized 2(f) & 12(B): Affiliated with Gujarat University

NO:SKKSGCC/2026/NOTICE/ ASSIGNMENT/27

DATE : FEBRUARY, 19, 2026

Assignment Notice : 2025-26 M.COM SEM : 2 (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 sign at the top portion of each page of the assignment.
4. Deadline for Assignment submission will declare afterwards.

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MCOM SEM-2

ASSIGNMENT QUESTIONS

SUBJECT: OPERATION RESEARCH

1. Discuss the scope of operation research in the various sectors.
2. Use Simplex Algorithm to solve the following LPP

$$\text{Maximize } Z = 3x_1 + 4x_2$$

Subject to

$$2x_1 + 3x_2 \leq 16$$

$$2x_1 + x_2 \leq 8$$

3. Obtain a basic feasible solution of the following transportation problem by Vogel's method.

GODOWNS	x	y	z	Supply
A	3	7	1	20
B	2	9	12	30
C	10	2	5	50
REQUIREMENTS	35	15	50	

4. Give the difference between PERT and CPM.
5. A System for accounting and inventory control is to be introduced in a restaurant. A computer company gives the following information.

Activity	Preceding activity	Optimistic Time	Most likely Time	Pessimistic Time
a	-	4	6	8
b	a	5	7	15
c	a	4	8	12
d	b	15	20	25
e	b	10	18	26
f	c	8	9	16
g	e	4	8	12
h	d, f	1	2	3
i	g, h	6	7	8

Find Expected times of the activities and determine critical path.

MCOM SEM-2

ASSIGNMENT QUESTIONS

SUBJECT: FINANCIAL MARKETS

1. Explain the meaning and Main Characteristics of the Financial Market.
2. Explain the types of financial markets.
3. Explain the Weaknesses of the Indian Financial System.
4. What is Money Market? Explain its characteristics.
5. Write a note on Commercial papers.

MCOM SEM-2

ASSIGNMENT QUESTIONS

SUBJECT: BUSINESS ENVIRONMENT

1. Point out the meaning and explain the characteristics of the business environment.
2. Explain various types of Business Environments.
3. “Business is Business and Business is people” Explain this statement in the light of the Importance of Business Environment.
4. Explain various components of the Economic Environment.
5. Explain the meaning of Technological Environment and explain its economic effects.

MCOM SEM-2

ASSIGNMENT QUESTIONS

SUBJECT: FINANCIAL ACCOUNTING AND AUDITING-1

1. Explain Ind AS 18 Revenue Recognition.
2. Explain Ind AS 23 Borrowing Cost.
3. Explain the purpose of the Financial Purpose audit.
4. Pushpa traders sell the goods in special containers. Containers are charged out at Rs.120 each to the customer and credited at Rs. 75 each, if returned in good condition within one month. For stock taking all containers are valued at Rs. 60 each. From the following information, prepare the containers provision account in the books of the firm and also calculate the value of the closing stock with the firm.

(1) Opening stock	
Containers on hand	10200
Containers with Customers	5100
(2) Containers purchased at Rs. 70 during the year 2017-18	19000
(3) Containers sent out to customers during the year	30000
(4) Containers returned by customers during the year	16800
(5) Containers retained by customers during the year	14400
(6) Containers lost in an accident	200

5. What is a lease? Explain the difference between a financial lease and an operating lease.

MCOM SEM-2

ASSIGNMENT QUESTIONS

SUBJECT: COST ACCOUNTING 1

1. From the following information of a factory prepare General Ledger Adjustment Account under the Non-Integral Accounting:

Particulars	Rs.
Opening balance	60000
Materials purchased on credit	150000
Wages paid	60000
Factory overhead paid	40000
Materials returned to suppliers	10000
Administrative overheads paid	30000
Sales	250000
Profit transferred from the Profit and Loss Account	50000

2. State the advantages of integrated accounting.
3. The annual inventory requirement of a firm is 45000 units. The ordering cost is Rs. 250 per order. It's carrying cost per annum is Rs. 2 per unit. Suppose the ordering quantity is as follows:
- 1) 45000 units
 - 2) 22500 units
 - 3) 15000 units
 - 4) 9000 units
 - 5) 4500 units
 - 6) 2250 units
 - 7) 1500 units

Determine the following based on the above information

- (1) Ordering cost
 - (2) Carrying cost
 - (3) Average inventory
 - (4) Economic ordering quantity
4. Explain the importance of Activity-based costing.
5. Differentiate between conventional and Activity Based Costing (ABC) methods.

MCOM SEM-2

ASSIGNMENT QUESTIONS

SUBJECT: COST ACCOUNTING 2

1. The sales and profit or loss of Adarsh ltd. For the years 2017 and 2018 are as under:

Year	Sales	Profit/Loss
2018	Rs. 5000000	Loss Rs. 250000
2019	Rs. 15000000	Profit Rs. 1750000

Calculate the profit volume ratio and percentage of margin of safety on sales for the year 2018.

2. State assumptions and limitations of Break-even analysis.
3. Discuss advantages and limitations of JIT (Just in Time).
4. Leena ltd. A multi-product company gives the following data on cost of sales of three products manufactured by it:

Product	Selling Price (Rs.)	Variable cost per unit (Rs.)	Percentage share in total sales
X	160	120	20%
Y	200	140	50%
Z	320	200	30%

Total fixed cost per year Rs. 90000

Total Sales Rs. 400000

The management of the company wants to discontinue product X and introduce product R to improve profitability. The revised data regarding production and sales are as under:

Product	Selling Price (Rs.)	Variable cost per unit (Rs.)	Percentage share in total sales
R	240	120	15%
Y	200	140	45%
Z	320	200	40%

Total fixed cost per year Rs. 90000

Total Sales Rs. 400000

Should this proposal be accepted? Comment.

5. Explain in Detail "Make or Buy" and "Shutdown Decision"
