

**Internal Assessments**  
**July/January Cycle (2021-22) Batch**  
**July/January Cycle (2022-23) Batch**

ಆಂತರಿಕ ನಿಬಂಧನೆಗಳು

ಜುಲೈ/ಜನವರಿ ಆವೃತ್ತಿ (2021-22)

ಜುಲೈ/ಜನವರಿ ಆವೃತ್ತಿ (2022-23)

**Second Semester M.Com Programme (C.B.C.S)**

ದ್ವಿತೀಯ ಸೆಮಿಸ್ಟರ್ ಎಂ.ಕಾಂ. ಪ್ರೋಗ್ರಾಂ (ಸಿ.ಬಿ.ಸಿ.ಎಸ್)



ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ ವಿಭಾಗ

ಕರ್ನಾಟಕ ರಾಜ್ಯ ಮುಕ್ತ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ

ಮುಕ್ತಗಂಗೋತ್ರಿ, ಮೈಸೂರು – 570 006



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**Karnataka State Open University**  
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**Second Semester M.Com Programme (under CBCS)**  
**July/January Cycle (2021-22) Batch**  
**July/January Cycle (2022-23) Batch**

**INSTRUCTION FOR WRITING ASSIGNMENTS:**

1. **Three questions** are given under each course. **Two questions** shall be answered compulsorily. Each question carries 10 marks.
2. There are 5 courses during Second Semester consisting of **3 Hard Core Courses** and **2 Soft Core Courses** (excluding open elective course).
3. Student shall write the assignments of **appropriate soft core specialization courses which were** selected at the time of admission.
4. If any students submit the assignments other than the selected soft-core specialization, that scripts will not be considered for evaluation.
5. The student is hereby instructed to not to reproduce the answer either from the study material or from any website and should refer books, journals and reports of National and International repute
6. In case, the study material is replicated in the assignments, it will be not considered for valuation.
7. Only **hand written assignments** are considered. The typed material or computer printouts or photocopy are not considered under any circumstances for evaluation.
8. Write assignment on each course separately, in **A4 Sheet (one sided)** and in **blue or black ball point pen**.
9. Assignments would be summarily rejected if copied.

**INSTRUCTIONS FOR SUBMISSION OF ASSIGNMENTS:**

- Each Assignment cover page should be superscribed by "**Assignment for Your Semester, Department Address, Title of the Programme, submitted by: Name, Roll No of the Candidate**". (Assignment without Name and Roll No will be rejected).
- Mandatory **self-signature** and **date to be written on all the assignment** pages.
- The candidate should write the assignment separately for the entire subject mentioning Name and Roll No in each course.

- **Hard Copy of the assignments should be submitted.**
- **Address for Communication:**

Department of Commerce,  
Hamsa Building, 1<sup>st</sup> Floor,  
Mukthagangothri,  
Karnataka State Open University,  
Mysore-570006.

Sl No.	Assignment	Last Date of Submission
1	<b>M.Com – 2<sup>nd</sup> Semester</b> <b>July/January Cycle (2021-22) Batch</b> <b>July/January Cycle (2022-23) Batch</b>	<b>15-11-2025</b>

**Sd/-**  
**Chairperson**



ಕರ್ನಾಟಕ ರಾಜ್ಯ ಮುಕ್ತ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ  
**KARNATAKA STATE OPEN UNIVERSITY**  
MUKTHA GANGOTHR, MYSURU, KARNATAKA -570 006



## INTERNAL ASSIGNMENT

Name of the Student	
Roll Number	
Programme	M.Com – 2 <sup>nd</sup> Sem (CBCS)
Specialization group (A/B/C/D)	
Course/Subject Title	
Mobile Number	
Date	

Signature of the Student

.....  
*For Office Use Only*

Marks obtained	
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Signature of the Evaluators

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Sl. No.	Questions	Page. No.



**KARNATAKA STATE OPEN UNIVERSITY**  
**DEPARTMENT OF STUDIES AND RESEARCH IN COMMERCE**



**M.Com – 2<sup>nd</sup> Semester (CBCS)**

**Internal Assignment Questions**

**Hard Core Courses**

**Course - I**

**MCOHC2.1: Human Resource Management**

**Answer any two of the following:**

**(2x10=20)**

1. Discuss the role of Human Resource Planning (HRP) in achieving organizational goals. What are the key steps involved in the HRP process?
2. What is employee engagement? Discuss the strategies that HR managers can use to improve employee engagement and retention.
3. Explain the different types of performance appraisal methods. What are the advantages and limitations of using 360-degree feedback?

**Course - II**

**MCOHC2.2: Advanced E-Commerce**

**Answer any two of the following:**

**(2x10=20)**

1. Explain the cheque payment system on the Internet. Discuss the various risks involved in e-payment systems and suggest measures to mitigate these risks.
2. Discuss the various network and website security risks faced by e-businesses. Explain the typical business touch points where these risks need to be managed effectively.
3. Define E-CRM. Explain the capabilities of E-CRM and discuss how it supports managing the customer life cycle effectively.

**Course –III**

**MCOHC2.3: Business Taxation and GST**

**Answer any two of the following:**

**(2x10=20)**

1. Explain in detail the eligibility and apportionment of Input Tax Credit. Show utilization of input tax credit from CGST, SGST, and IGST with an imaginary illustration.

2. Mr. Manoj, a registered dealer in Maharashtra submits the following for the month of December 2025.

**Details of Transactions**

Particulars	Amount (₹)	GST Rate
<b>Details of purchase:</b>		
1. Raw materials purchased from Bangalore.	5,00,000	5%
2. Local Raw-Materials purchased – Material M.	8,00,000	12%
3. Raw-material purchased from USA costing ₹ 8,00,000 (including BCD at 10%, i.e. ₹ 80,000 and excluding IGST).	10,00,000	18%
4. Local purchase of Raw-material Z within the state from a dealer who opted for composition scheme.	4,00,000	2%
5. Raw-material A purchased from SEZ in Mumbai.	4,00,000	0%
<b>Details of sales:</b>		
1. Sales of goods purchased from inter-state purchase and imported raw-material to a person (Bihar) who opted for composition scheme.	10,00,000	5%
2. Goods sold to an unregistered dealer of Pune.	75,00,000	12%
3. Sale of goods to a Union Territory of Pondicherry produced from Raw-material M.	14,00,000	18%
4. Sale of goods purchased from Raw-material Z to a registered dealer in Nagpur (Maharashtra).	15,00,000	18%
5. Sale of goods of Raw-material A Purchased from to SEZ, Mumbai to a registered dealer in Gujarat.	5,00,000	28%

Calculate the Net GST payable by the dealer. The above purchases and sales are an exclusive of GST.

3. Pruthvi Limited, an individual, submits the following information relevant for the assessment year 2026-27.

	Profit ₹	Loss ₹
Income from house property:		
House A	1,15,000	
House B		1,17,000
House C		1,21,000
Profits and gains of business or profession		
Business A	1,08,000	
Business B		1,18,000
Business C (speculation)	1,11,000	
Business D (speculation)		1,23,000
Capital gains:		
Short-term capital gains	1,06,000	
Short-term capital Loss		1,28,000
Long-term capital gains on sale of building	12,500	
Income from other sources:		
Income from card games	1,08,000	
Loss from card games		1,07,010
Loss on maintenance of race horses		1,06,000
Interest on securities	1,04,000	

Determine the net income of Pruthvi Limited for the assessment year 2026-27.

### Soft Core Courses

**Note:** Students shall write any two softcore courses as per their specialisation, opted at the time of admission i.e. A/B/C/D.

#### Soft Core Specialisation

Group–A	Accounting and Finance	1. Accounting Theory and Analysis 2. Financial Management
Group–B	Marketing Management and Human Resource Management	1. Advertising and Sales Promotion 2. Industrial Relations
Group–C	Accounting and Human Resource Management	1. Accounting Theory and Analysis 2. Industrial Relations
Group–D	Marketing Management and Finance	1. Advertising and Sales Promotion 2. Financial Management



**Soft Core Course – I**  
**MCOSC2.1A/C: Accounting Theory and Analysis**

**Answer any two of the following:**

**(2x10=20)**

1. Critically evaluate the suitability of Accounting Standards on Intangible Assets in India.
2. Murugesh Ltd. has been following the Lev & Schwartz model for valuing its human resources. The following details relate to one of its employee groups:
  - Average annual salary of the group: ₹6,00,000
  - Expected remaining working life of the group: 5 years
  - The discount rate applicable: 10% p.a.

**You are required to;**

- a) Calculate the present value of the future earnings of the employee group using the Lev & Schwartz model.
  - b) Explain briefly the significance of Human Resource Accounting in financial reporting.
3. A company purchased machinery on 1st January 2020 for ₹10,00,000 when the general price index was 120. The price index at the end of 31st December 2024 is 240.

The company also had inventory purchased during the year at a historical cost of ₹5,00,000, but the current replacement cost of that inventory on 31st December 2024 is ₹6,50,000.

**You are required to ;**

- a) Calculate the inflation-adjusted value of the machinery as per the Current Purchasing Power (CPP) method.
- b) Calculate the Cost of Sales Adjustment (COSA) using the Current Cost Accounting (CCA) method.
- c) Explain briefly why adjustments for inflation are necessary in financial reporting.

**Soft Core Course II**  
**MCOSC2.2A/D: Financial Management**

**Answer any two of the following**

**(2x10=20)**

1. Analyse the factors determining the capital structure decisions of the firm.
2. Discuss the various techniques of Inventory control.
3. Kushal Company Ltd. is desirous of assessing the working capital requirement for the next year. The finance Manager has given the following information for this purpose.

Particulars	Amount in ₹
Raw Materials	80
Direct Labour	40
Manufacturing & Administrative Overheads (Excluding Depreciation)	30
Depreciation	10
Selling Overheads	20
<b>Total Cost</b>	<b>180</b>

**Following additional information is available.**

- a) Average raw Material in stock: 1 month
- b) Average Materials in process: half a month
- c) Average finished goods in stock: 1 month
- d) Credit allowed by suppliers: 1 month
- e) Credit allowed to debtors: 2 month
- f) Time lag in payment of wages: one and half weeks
- g) Overheads: 1 month
- h) One forth of sales is on cash basis
- i) Cash balance is expected to be ₹ 6,00,000

You are required to prepare a statement showing the working capital needed to finance a level of activity of 1,00,000 units of annual output.

Production is carried out throughout the year and wages and overheads accrue similarly.

Note: The calculations can be made on the basis of 30 days in a month and 52 weeks in a year.

**Soft Core Course - I**  
**MCOSC2.1B/D: Advertising and Sales Promotion**

**Answer any two of the following:** **(2x10=20)**

1. Explain the components of FCB Model and its relevance to contemporary Market Situations.
2. What is an advertising campaign? Discuss the steps in advertising campaign.
3. What are the factors that needs to be considered to ensure a sound relationship is built between client and the agency?

**Soft Core Course -II**  
**MCOSC2.2B/C: Industrial Relations**

**Answer any two of the following:** **(2x10=20)**

1. Discuss the impact of Liberalisation, Privatisation and Globalisation on Industrial relations.
2. Discuss the various steps that are involved in grievance handling procedure.
3. Discuss the Dunlop's approach to Industrial relations.