

**Internal Assessments
January Cycle 2021-22**

**ಆಂತರಿಕ ನಿಬಂಧನೆಗಳು
ಜನವರಿ ಆವೃತ್ತಿ 2021-22**

First Semester M.Com Programme (C.B.C.S)

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



**ವಾಣಿಜ್ಯಶಾಸ್ತ್ರ ಅಧ್ಯಯನ ಮತ್ತು ಸಂಶೋಧನಾ ವಿಭಾಗ
ಕರ್ನಾಟಕ ರಾಜ್ಯ ಮುಕ್ತ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ
ಮುಕ್ತಗಂಗೋತ್ರಿ , ಮೈಸೂರು - 570 006**

**Department of Studies and Research in Commerce
Karnataka State Open University
Mukthagangothri, Mysuru - 570 006**

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EPBX No: 0821-2519948, 2519941, 2519943, 251995

**First Semester M.Com Programme (under CBCS)
January Cycle 2021-22**

Guidelines:

Under the notification of University Grants Commission (ODL&OL regulations 2017) the evaluation, covers both internal assessment and term end examination. In the case of the former, the University has created continuous assessment for which primarily assignments system is followed. Assignments are given hereunder on the basis of the syllabus prescribed by the University. The questions relating to assignment are designed keeping in view the term end examination. Term end examination will be conducted at the end of the year of study as per calendar of events.

The continuous assessment informations are as follows:

1. **Four questions** are given under each course. **Two questions** shall be answered compulsorily.
2. There are 5 courses during First Semester consisting of **3 Hard Core Courses** and **2 Soft Core Courses** (excluding open elective course).
3. Students shall write the assignments of appropriate soft core stream selected at the time of admission.
4. If any students submit the assignments other than the selected soft core stream, that scripts will not be considered for evaluation.
5. Each question carries **10** marks.
6. The students are hereby instructed to answer the questions by referring the text books, SLM, journals and other sources.
7. Only hand written assignments are considered. The typed material or computer printouts or photocopy are not considered under any circumstances for evaluation.
8. In case, the study material is replicated in the assignments, it will be not considered for valuation.
9. Write assignment on each course separately, in **A4 Sheet (one sided)** and in **blue or black ball point pen**.
10. Students shall fill their details compulsorily in the cover page as per the prescribed format and shall enclose the format for each course separately.
11. Keep all the assignments in a single envelop cover and may be superscribed as **“Assignments First semester M.Com Programme (CBCS)” - January Cycle** on the top of it.

12.M.Com., students shall submit the assignment to the below mentioned address.

The Chairperson,

Department of Studies and Research in Commerce,

Karnataka State Open University,

Mukthagangothri, Mysuru-570 006.

- Note:** 1. Internal Assignment related to open elective course of other disciplines shall be submitted to the respective chairperson of the department. If in case, the same is submitted to the Department of Commerce shall not be considered for valuation and students are held responsible for it.
2. M.Com. Students should not submit the assignment to any other Regional Centre/any other Departments.

The students may feel free to contact any faculty member either in person or over phone. The contact numbers are available in prospectus/website.

Important date for Submission of the Assignment

Sl No.	Assignment	Last Date of Submission
1	Assignment	10.07.2022

**Sd/-
Chairperson**

ಕರ್ನಾಟಕ ರಾಜ್ಯ



ಮುಕ್ತ ವಿಶ್ವವಿದ್ಯಾನಿಲಯ

KARNATAKA STATE OPEN UNIVERSITY

MUKTHA GANGOTHRI, MYSURU, Karnataka -570 006

INTERNAL ASSIGNMENT

Academic year 2021-22

January Cycle

Name	
Roll Number	
Programme	M.Com
Stream (A/B/C/D)	
Course/Subject Title	
Mobile Number	
E-Mail ID	

.....
For Office Use Only

Marks obtained	
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Signature of the Evaluators



KARNATAKA STATE OPEN UNIVERSITY
DEPARTMENT OF STUDIES AND RESEARCH IN COMMERCE

M.Com – 1st Semester (CBCS)

Internal Assignment Questions

(10 X 2 = 20)

Hard Core Courses

Course - I

COMHC1.1: Management and Behavioral Process

Answer any two of the following :

MARKS : 2X10=20

1. “Planning plays a pivotal role in the growth and success of an organization” – Elucidate.
2. Define management. Is management getting work done through people - Explain with suitable example.
3. Examine the various causes for conflict in an organization. What are the various methods of resolving organizational conflicts?
4. Explain the barriers of communication. Suggest measures to overcome them.

Course - II

COMHC1.2: Business Policy and Environment

Answer any two of the following :

MARKS : 2X10=20

1. Explain the impact of socio-cultural and technological factors on modern business environment with suitable examples.
2. Examine the recommendations of Kumaramangalam Birla Committee report on Corporate Governance.
3. “Globalization on the one hand is seen as a driving force to delivering economic prosperity to the people across the world, on the other hand it is blamed as a cause of contemporary illness”- Examine the above statement by highlighting the pros and cons of Globalization.
4. Discuss the various challenges faced by Micro, Small and Medium Enterprises in India.

Course - III

COMHC1.3: Marketing Management

Answer any two of the following:

MARKS : 2X10=20

1. “Modern marketing is an integrated process of identification, assessment and satisfaction of human wants”- Discuss.
2. Explain the various strategies used by marketing companies in marketing of consumables in rural areas.
3. What do you mean by unfair advertising practices? Discuss the relevance of ethics in marketing practices.
4. Discuss the scope and importance of marketing research in today’s business scenario. What are the limitations of marketing research?

Soft Core Stream – A: Accounting and Finance

Course - IV

COMSC1.1 A: Advanced Financial Accounting

Answer any two of the following:

MARKS : 2X10=20

1. Explain the different methods of valuation of Goodwill.
2. Prepare Profit and Loss Statement and Balance sheet of M/S. Manyatha Co.Ltd. Trial balance for the year ending 31.03.2021 are given below:

Trial Balance for the year ending 31-03-2021

Description	Dr.(₹)	Description	Cr (₹)
Sundry Debtors	1,45,000	Sundry Creditors	63,000
Drawings	52,450	Share Capital	5,00,000
Insurance Expenses	6,000	Purchase Return	5,000
General Expenses	30,000	Sales	9,88,800
Salaries	1,50,000	Commission	3,200
Patents	75,000	5% Debentures	2,00,000
Machinery	2,00,000	Reserves	20,000
Leasehold Land	1,00,000		
Building	3,00,000		
Opening Inventory	58,600		
Carriage on Purchases	20,400		
Carriage on Sales	32,000		
Fuel and Power	47,300		
Wages	1,04,800		
Return Inward	6,800		
Cash at Bank	29,500		
Cash in Hand	5,400		
Purchases	4,06,750		
Outstanding debentures	10,000		
Total	17,80,000	Total	17,80,000

Adjustments:

- Inventory on 31st, March 2021 was valued at ₹.68,000.
- Depreciation on Machinery by 10% and Amortization of Patents by 20%.
- Unexpired Insurance at the end financial year was ₹.2,000.
- Wages includes ₹.7,000 paid as advance to employees.

3. What do you mean by bonus issue? Explain its related provisions as per the Companies Act, 2013.

4. Swarga Ltd., has agreed to acquire goodwill and assets (except investments and bank balance) of Naraka Ltd., as at 31.03.2021. The Balance Sheet of Poonam as on that date is as under:

Share Capital; 32,000 Equity shares of ₹ 20 each	6,40,000	Good will	80,000
General Reserve	1,00,000	Land and Buildings	3,20,000
Profit & loss Account	72,000	Plant and Machinery	3,20,000
8% Debentures	2,40,000	Investments	1,20,000
Sundry creditors	1,48,000	Stock	1,60,000
Provision for tax	80,000	Debtors	2,00,000
		Bank	80,000
	12,80,000		12,80,000

Swarga Ltd., will

- 1) Discharge the debentures of Naraka Ltd., at a premium of 10% by the issue of 9% debentures.
 - 2) Issue of three equity shares of ₹ 20 each of Swarga Ltd., at the market value of ₹ 25 per share for every two shares in Naraka Ltd.
 - 3) Pay acquisition expenses of ₹ 15,000
- Naraka Ltd., sells investments for ₹ 1,25,000. Swarga Ltd., values land and buildings at ₹4,00,000, plant and machinery at 10% below the book value, stock at ₹ 1,40,000 and debtors subject to 5% provision for bad debts, Prepare:
- a) Ledger accounts in the books of Naraka Ltd.
 - b) Journal entries in the books of Swarga Ltd.

Course - V

COMSC1.2A: Indian Financial System

Answer any two of the following:

MARKS : 2X10=20

1. "The economic development of any country depends upon the existence of well-organized financial system"- Discuss the relevance of financial system in the light of the above statement.
2. Discuss the relationship between Liquidity, Profitability and Solvency position of a Commercial banks.
3. Examine the Role of RBI in Agricultural and Industrial Development in India.
4. Discuss the guidelines issued by SEBI to regulate Venture Capital financing in India.

Soft Core Stream – B: Marketing Management and Human Resource Management

Course - IV

COMSC1.1B: Consumer Behaviour and Marketing Strategy

Answer any two of the following:

MARKS : 2X10=20

1. "Consumer behaviour helps marketers to determine the unfulfilled needs and wants of consumers"-Discuss.
2. "Consumer diversity in consumer behaviour is largely studied by the types of consumers, their characteristics, preferences and changes."-Discuss.
3. "Marketing research plays a pivotal role in shaping marketing strategies of the firm"- Discuss the relevance of marketing research in increasing the sales volume of a firm.
4. Discuss the various stages involved in learning process with suitable examples.

Course - V

COMSC1.2B: Training and Development

Answer any two of the following:

MARKS : 2X10=20

1. "Management development is crucial for the success of any organization"- Elucidate this statement.
2. "Organizations have a great role to play in the career development of its employees"- Do you agree with this statement? Give reasons for your answer.
3. Discuss the various techniques used in student centered training programs.
4. "There is a paradigm shift in the way training is conducted and delivered in the present scenario"- Discuss the various challenges in conducting training programs in the twenty first century.

Answer any two of the following:

MARKS : 2X10=20

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- 2) Issue of three equity shares of ₹ 20 each of Swarga Ltd., at the market value of ₹ 25 per share for every two shares in Naraka Ltd.
- 3) Pay acquisition expenses of ₹ 15,000

Naraka Ltd., sells investments for ₹ 1,25,000. Swarga Ltd., values land and buildings at ₹ 4,00,000, plant and machinery at 10% below the book value, stock at ₹ 1,40,000 and debtors subject to 5% provision for bad debts, Prepare:

- a) Ledger accounts in the books of Naraka Ltd.
- b) Journal entries in the books of Swarga Ltd.

Course - V
COMSC1.2C: Training and Development

Answer any two of the following:

MARKS : 2X10=20

1. "Management development is crucial for the success of any organization"- Elucidate this statement.
2. "Organizations have a great role to play in the career development of its employees"- Do you agree with this statement? Give reasons for your answer.
3. Discuss the various techniques used in student centered training programs.
4. "There is a paradigm shift in the way training is conducted and delivered in the present scenario"- Discuss the various challenges in conducting training programs in the twenty first century.

Soft Core Stream – D: Marketing Management and Financial Management

Course - IV

COMSC1.1D: Consumer Behaviour and Marketing Strategy

Answer any two of the following:

MARKS : 2X10=20

1. “Consumer behaviour helps marketers to determine the unfulfilled needs and wants of consumers”- Discuss.
2. "Consumer diversity in consumer behaviour is largely studied by the types of consumers, their characteristics, preferences and changes."–Discuss.
3. “Marketing research plays a pivotal role in shaping marketing strategies of the firm”- Discuss the relevance of marketing research in increasing the sales volume of a firm.
4. Discuss the various stages involved in learning process with suitable examples.

Course - V

COMSC1.2D: Indian Financial System

Answer any two of the following:

MARKS : 2X10=20

1. “The economic development of any country depends upon the existence of a well-organized financial system”-Discuss the relevance of financial system in the light of the above statement.
2. Discuss the relationship between Liquidity, Profitability and Solvency position of a Commercial banks.
3. Examine the Role of RBI in Agricultural and Industrial Development in India.
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