

**INTERNAL ASSESSMENT
ASSIGNMENT M.COM 2nd
SEMESTER
2020-2021**

INSTRUCTIONS:

Attempt two assignments in each subject. Each assignment carries 10 marks. Answer to each assignment should be within the word limit of 600 to 700 words. These should be handwritten indicating the following particulars:

Name.....
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M.COM –C211: AdvancedAccounting

IAA1. Prepare the Consolidated Balance Sheet of A Ltd. and its subsidiary B Ltd. as on 31st March, 2021 taking into consideration the information given below:

- > assets are to be taken at their proper values.
- > A Ltd. acquired 3,000 Equity Shares in BLtd.

on 1st October 20 As on the date of acquisition, A Ltd found that the value of land and buildings and machinery of B Ltd. should be ₹ 1,50,000 and ₹ 1,92,500 respectively.

The Balance Sheets of A Ltd. and B Ltd. on 31st March, 2021 were as follows.

	A LTD	BLTD
1. Equity and Liabilities		
(i) Shareholder's Funds		
a) Share capital:		
Equity Shares of ₹ 100each	10,00,000	4,00,000
10% Preference Shares of ₹ 100each	—	1,00,000
b) Reserves and Surplus		
General Reserve	1,00,000	50,000
Surplus Account:		
Balance on 1-4-2020	40,000	30,000
Profit for 2020-21	2,00,000	80,000
2. Current Liabilities		
Creditors	1,50,000	70,000
Total Equity and Liabilities	14,90,000	7,30,000
II. Assets		
(1) Non-Current Assets		
(a) Fixed Assets:		
: Land & Building at Cost	3,10,000	1,60,000
Machinery less 10% Depreciation	2,70,000	1,35,000
b) Investments 3,000 Shares in BLtd.	4,50,000	
(2) Current		
Assets Stock	2,20,000	1,50,000
at Cost	1,55,000	90,000
Sundry Debtors	85,000	1,95,000
Cash & Bank Balance		
Total Assets	14,90,000	7,30,000

IAA2. Explain in detail the reasons and various forms of mergers.

M. COM- C 212: STRATEGIC FINANCIAL MANAGEMENT

IAA-1 Discuss the interface of financial management with other functional areas. What are the challenges being faced by finance managers in the present era of globalization?

IAA-2 Elaborate the concept of Capital Structure. Discuss the various factors affecting capital structure of a firm. Explain how, Net income approach is different from Net operating income approach?

M.COM C E214: STRATEGIC MANAGEMENT

IAA-1 Explain various kinds of strategies with suitable examples. Elaborate the steps involved in strategic management process.

IAA-2 Discuss internal and external environmental factors. Explain the techniques used for environmental scanning.

M.COM-E 215: HUMAN RESOURCE MANAGMENT

IAA-1 Explain the concept of orientation. What are its types? Also, differentiate between Recruitment, Selection and Placement.

IAA-2 Explain the process of Broadbanding. What are the features of labour welfare?

M. COM-E 216: MARKETING MANAGEMENT ASSIGNMENT

IAA-1 Differentiate between Global Marketing, Niche marketing, social Marketing and Viral Marketing with suitable examples. IAA-2 Explain Product life cycle with suitable Example of any Indian Product.

IMPORTANT: Students are advised to submit their assignments only once and not click submit multiple times to avoid erasure of assignment.

LAST DATE for submission of the assignments is *17thSeptember2021*.