



**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
JAMMU**

**INTERNAL ASSESSMENT ASSIGNMENT (IAA) BOOKLET
M.COM.
SEMESTER-II
SESSION 2025-26**

Instructions

1. Use A4 size practical sheet for writing assignments. Write the assignments on the lined page of the practical sheet. Leave the page when the first question is over and start the next question from a fresh page.
2. You should not send printed articles as your answers. Use separate assignment file for each course and tag them properly. Ensure that you place assignment in correct file. Your assignment will not be evaluated if you interchange assignments and files.
4. Revaluation of assignments is not allowed.
5. Put your signature on each page of assignment. It is mandatory
6. Use Blue Pen Only (Ball/Ink).
7. IAA in different handwriting will be awarded zero marks.
8. Typed answers and photostat copy of answers will be awarded zero marks.

Write the following particulars on the front side of each file cover

1. Name
2. Examination Roll Number
3. Enrollment Number
3. Course Name
4. Course Code
5. Semester
6. Session
7. Personal Contact Number
8. Email Id
9. Attach photocopy of your Enrolment card with the first page of your assignment file.

Note: Timely submission of Internal Assessment Assignments is an essential component which shall enable you to earn eligibility to sit in the examination centre. Students have to submit the Internal Assessment Assignments from **15-05-2025 to 22-05-2026** from 11 a.m. to 4 p.m. in M.Com. Section of Centre for Distance and Online Education (CDOE). **IAAs shall not be accepted after the last date of submission.**

ADVANCED ACCOUNTING (MCOMC250)

IAA1 (10 Marks)

Attempt any one:

Discuss the Mergers and acquisitions and explain the nature of corporate expansion? And explain the economic reasons for mergers?

OR

A company has earned a net profit of 2,50,000 after charging depreciation of 40,000 and interest on debentures of 20,000. The capital employed in the business is 15,00,000. The company is considering acquiring a machine costing 3,00,000 either by purchase or by lease. The annual lease rent is 80,000.

Required:

- a) Calculate the Return on Capital Employed (ROCE).
- b) Compute the adjusted profit for ROCE calculation.
- c) Evaluate whether the company should purchase the machine or take it on lease from the point of view of the lessee.
- d) Briefly comment on the significance of ROCE in decision-making.

IAA2 (10 Marks)

All questions are compulsory:

1. Explain the concept of holding companies. Also explain the treatment of goodwill, minority interest, unrealized profit and inter-company transactions.
2. Explain the concept and importance of Cash Flow Statement as per Ind AS 7.

IAA3 (10 Marks)

All questions are compulsory:

1. What are the different types of mergers?
2. How is Return on Capital Employed (ROCE) calculated?
3. What is a consolidated financial statement?
4. What is the difference between funds flow statement and cash flow statement?

STRATEGIC MANAGEMENT (MCOMC251)

IAA1 (10 Marks)

Attempt any one:

Explain the meaning and process of corporate planning. Give pre-requisites for success of the organizations with suitable example?

OR

Explain the concept and kinds of strategy. Also describe the strategic management process along with the role of vision and mission.

IAA2 (10 Marks)

All questions are compulsory:

1. Explain the role of organisational structure, resource allocation, leadership and corporate culture in effective strategy implementation.
2. Discuss the importance of strategic evaluation and control along with different types of control.

IAA3 (10 Marks)

All questions are compulsory:

1. Why corporate planning fails?
2. Discuss the process of strategic choice with reference to SWOT analysis.
3. Explain the issues involved in strategy implementation.
4. Briefly explain the global issues in strategic management

FINANACIAL MANAGEMENT (MCOMC252)

IAA1 (10 Marks)

Attempt any one

Define financial management and explain its scope. What are the objectives of financial management?

OR

Explain the concept and techniques of capital budgeting and their significance in investment decision-making.

IAA2 (10 Marks)

All questions are compulsory:

1. Discuss the computation of operating, financial, and combined leverage along with their importance and limitations.
2. Explain the concept of dividend decisions and discuss the factors determining dividend policy.

IAA3 (10 Marks)

All questions are compulsory:

1. Explain the concept of time value of money.
2. What is Net Present Value (NPV) and how is it used in decision-making?
3. Explain the concept of capital structure and its importance.
4. What is the operating cycle approach to working capital?

HUMAN RESOURCE MANAGEMENT (MCOMC253)

IAA1 (10 Marks)

Attempt any one:

Explain the features, functions and principles of Human Resource Management (HRM).

OR

Discuss recruitment process. Distinguish between job description and job specification.

IAA2 (10 Marks)

All questions are compulsory:

1. Discuss the process and techniques of job evaluation
2. Discuss the factors affecting wage structure and the principles of wage administration.

IAA3 (10 Marks)

All questions are compulsory:

1. Explain the importance of HRM in modern organisations.
2. What is performance appraisal? Explain its methods.
3. Explain the concept and types of incentives.
4. What is labour welfare? Explain its types.

MARKETING MANAGEMENT (MCOMC254)

Internal Assessment

IAA1 (10 Marks)

Attempt any one:

1. Explain the concept, scope and importance of marketing.
OR
2. Explain the factors influencing consumer behaviour. Discuss the stages involved in the consumer buying decision process.

IAA2 (10 Marks)

All questions are compulsory:

1. Explain the Product Life Cycle (PLC). Discuss the marketing strategies adopted at different stages of the product life cycle. ~~Discuss the marketing strategies adopted at different stages of the product life cycle.~~
2. Discuss the types of marketing channels and the factors influencing channel decisions.

IAA3 (10 Marks)

All questions are compulsory:

1. Explain the role of marketing environment in shaping marketing strategies.
2. Discuss the factors influencing consumer behaviour in the buying decision process.
3. Explain the significance of Product Life Cycle in marketing decisions.
4. Discuss the importance of promotion mix in modern marketing.

