CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
JAMMU

INTERNAL ASSESSMENT ASSIGNMENT (IAA) BOOKLET
M.COM.
SEMESTER-III
SESSION 2026-27

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 Title
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 **21**
September' 26 to 30 September '26 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.***

ENTREPRENEURSHIP AND NEW VENTURES (MCOMC350)
IAA1 (10 Marks)
Attempt any one:

(1*10 =10 Marks)

1. Explain the role of creativity and innovation in entrepreneurship. Discuss the major barriers to creative thinking and the process of innovation.

OR

2. Explain the concept and importance of a business plan for a new venture. Discuss its major components and illustrate your answer with suitable examples of successful business plans or ventures.

IAA2 (10 Marks)
All questions are compulsory. **(2*5 =10 Marks)**

1. Explain the objectives and relevance of Entrepreneurial Development Programmes (EDPs).

2. Explain any three growth strategies available to new ventures. Give suitable examples to illustrate how these strategies can help a firm expand its business.

IAA3 (10 Marks)
All questions are compulsory. **(5*2.5 =10 Marks)**

1. Explain the concept of cultural diversity in entrepreneurship.
2. What is product protection? Briefly distinguish between patents, trademarks and copyrights.
3. What are the major phases of an Entrepreneurial Development Programme (EDP)?
4. What are the major barriers to international business faced by new ventures?

BUSINESS RESEARCH METHODS (MCOMC351)
IAA1 (10 Marks)
Attempt any one: **(1*10 =10 Marks)**

1. Explain the characteristics and role of business research. Discuss the various stages involved in the research process.

OR

2. Discuss the concept and classification of research designs. Discuss descriptive, exploratory and case study research designs with suitable examples.

IAA2 (10 Marks)
All questions are compulsory. **(2*5 =10 Marks)**

1. Discuss the major methods used to assess the reliability and validity of research data.

2. Explain the major sections of a business research report along with relevant examples.

IAA3 (10 Marks)
All questions are compulsory. **(5*2.5 =10 Marks)**

1. What are the scaling techniques in business research?
2. What is sampling design? State its relevance in business research.
3. Explain the applications of Exploratory Factor Analysis (EFA) in business research.
4. What is plagiarism? Why should researchers avoid plagiarism in academic and business research?

FINANCIAL MARKETS AND INSTITUTIONS (MCOMFC352)

IAA1 (10 Marks)
Attempt any one: **(1*10 =10 Marks)**

1. Discuss the components and role of financial institutions, financial markets, financial instruments and financial services in promoting economic development.

OR

2. Explain the concept of exchange rates and major factors that determine exchange rates. Distinguish between devaluation and depreciation with suitable examples.

IAA2 (10 Marks)
All questions are compulsory. **(2*5 =10 Marks)**

1. Discuss the functions and role of the Reserve Bank of India in the Indian financial system.
2. Discuss the contribution of any two Development Financial Institutions in India.

IAA3 (10 Marks)
All questions are compulsory. **(5*2.5 =10 Marks)**

1. What is the call money market? State its significance in the Indian money market.
2. How do futures contracts help in hedging financial risks?
3. State the meaning of credit creation and mention any two methods used by banks to control it.
4. Briefly discuss the main features of venture capital funds.

INVESTMENT MANAGEMENT (MCOMFC353)

IAA1 (10 Marks)
Attempt any one: **(1*10 =10 Marks)**

1. Explain the investment decision-making process. Discuss the major factors that influence an investor's investment decisions, with suitable examples.

OR

2. Discuss the major types and importance of mutual funds for investors. Also describe the method of estimating the Net Asset Value (NAV) of a mutual fund.

IAA2 (10 Marks)

All questions are compulsory. **(2*5 =10 Marks)**

1. Describe the trading and operational mechanism of stock exchanges in India.
2. Explain Markowitz's approach to portfolio diversification.

IAA3 (10 Marks)

All questions are compulsory. **(5*2.5 =10 Marks)**

1. Distinguish between investment and speculation on the basis of their major characteristics.
2. Briefly explain dematerialization and state its significance in securities trading.
3. Explain the concept and assumptions of technical analysis.
4. Discuss the tax-saving ideas available to investors.

ADVANCED COST ACCOUNTING (MCOMFE354)

IAA1 (10 Marks)

Attempt any one. **(1*10 =10 Marks)**

Q1. Explain the different methods of costing. Discuss the nature and application of job costing, batch costing, contract costing and process costing.

OR

Q2. Examine the stages involved in Activity Based Costing (ABC) and analyse its usefulness in cost analysis and cost control.

IAA2 (10 Marks)

All questions are compulsory. (2*5 =10 Marks)

Q1. Highlight the role of a uniform costing manual in facilitating inter-firm comparisons.

Q2. Analyse the Theory of Constraints and discuss the major steps involved in identifying and exploiting organisational constraints.

IAA3 (10 Marks)

All questions are compulsory. (4*2.5 =10 Marks)

1. Distinguish between cost accounting and financial accounting with reference to their objectives and scope.
2. State the major objectives of cost audit.
3. Highlight the significance of margin of safety in marginal costing.
4. Briefly discuss the concept of target costing along with examples.

BEHAVIOURAL FINANCE (MCOMFE355)

IAA1 (10 Marks)

Attempt any one.

(1*10 =10 Marks)

Q1. Examine the role of cognitive biases in investment decision-making. Discuss mental accounting, representativeness and anchoring with suitable examples.

OR

Q2. Critically evaluate Expected Utility Theory as a basis for financial decision-making. How does investor rationality influence market efficiency under conditions of risk and uncertainty?

IAA2 (10 Marks)

All questions are compulsory. (2*5 =10 Marks)

Q1. Discuss the Efficient Market Hypothesis and examine the role of fundamental information in determining the efficiency and predictability of financial markets.

Q2. Analyse the influence of behavioural factors on corporate decisions relating to capital structure and dividend policy.

IAA3 (10 Marks)

All questions are compulsory. (4*2.5 =10 Marks)

1. Differentiate between exponential discounting and hyperbolic discounting.
2. Identify the major emotional mechanisms that influence an investor's risk-taking attitude.
3. Briefly discuss the limits of arbitrage in financial markets.
4. State the role of market timing in corporate capital structure decisions.