SRI PADMAVATI MAHILA VISVAVIDYALAYAM

(WOMEN'S UNIVERSITY), TIRUPATI- 517502 (A.P)

CENTRE FOR DISTANCE AND ONLINE EDUCATION (CDOE)

Master of Commerce (M. Com)

Assignment Question Paper for Semester – III

M.COM 301: International Business Management

Answer any TWO Questions

All questions carry equal marks 2X10=20

1. Explain the importance of International Business Environment and state its major components?
2. Explain balance of payments and discuss the various types of equilibrium?
3. Write notes on ADRs, GDRs and Euro Issues?
4. Explain FDI policy in India and enumerate the benefits of FDI?

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Assignment Question Paper for Semester – III

M.COM 302: Goods and Services Tax

Answer any TWO Questions

All questions carry equal marks 2X10=20

1. Discuss the drawbacks of the old tax system in India and Explain how the GST regime addresses these issues through VAT vs GST comparison?
2. Describe the process of determining Place of Supply of goods and its role in applicability?
3. Describe the tax structure, computation and administration for items containing alcohol, petroleum products and tobacco under GST?
4. Discuss exemptions, non-taxable supplies and input tax credit mechanism with procedures for its utilization, recovery and distribution?

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Assignment Question Paper for Semester – III

M.COM 303: Accounting for Managerial Decisions

Answer any TWO Questions

All questions carry equal marks 2X10=20

1. a. What do you mean by full cost pricing? Explain its key principles. How does it differ from marginal costing

   b. A company plans to introduce a new smartphone in the market. The expected selling price of the phone is Rs. 30,000/-. The management requires a profit of 25% on the selling price. Calculate the target cost of the smartphone.
2. What is responsibility accounting? Explain its significance in profit planning and control?
3. What do you mean by management reporting? What are the different types of reports for internal use?
4. A company is considering whether to discontinue product Y. The income statement for product Y for the month of March is given below. Calculate, using incremental approach.
   - Sales – Rs. 1,00,000
   - Variable cost – Rs. 10,000
   - Contribution margin – Rs. 90,000
   - Direct fixed cost – Rs. 20,000
   - Allocated fixed cost – Rs. 40,000
   - Net income – Rs. 30,000

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Assignment Question Paper for Semester – III

M.COM 304: Entrepreneurship in Practice

Answer any TWO Questions

All questions carry equal marks 2X10=20

1. Explain about the importance of Entrepreneurship and its role in the economic development of a nation?
2. Explain about the importance of Entrepreneurship and its role in the economic development of a nation?
3. Explain about the role of financial planning and working capital management?
4. Describe about the process of designing and configuration of Business Models?

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Assignment Question Paper for Semester – III

M.COM 305: Corporate Tax Planning

Answer any TWO Questions

All questions carry equal marks 2X10=20

1. State the tax incentives available to new business under the Income Tax Act with reference to the nature and location?
2. What is self-assessment tax? Explain its features? Differentiate between Advance Tax and Self-Assessment Tax?
3. Under Section 2(1B) of the Income Tax Act, 1961, what are the requirements for a merger or amalgamation to be eligible for tax incentives?
4. Bharat Ltd. A company engaged in manufacture of electrical switches is a widely held company. It is considering a major expansion of its production facility and import of latest technology which is expected to improve its profitability from the present rate of 20% to atleast 25% (before tax). The finance manager has given the following proposals:

(Rs. In lakhs)

Particulars	**A**	**B**	**C**	**D**
Share Capital (Equity)	40	20	30	50
14% Preference Shares	20	20	-	10
16% Non-Convertible Debentures	-	20	-	40
Term Loans from Institutions & Banks (20%)	-	40	70	-
Lease Finance (22%)	40	-	-	-
Total	**100**	**100**	**100**	**100**

(i) The rate of dividend on equity has not been below 24% in the past

(ii) The tax rate payable by the company is 30%

Your opinion with detailed reasons is sought on the above

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Assignment Question Paper for Semester – III

M.COM 306: Financial Markets and Services

Answer any TWO Questions

All questions carry equal marks 2X10=20

1. What do you mean by Indian Financial System? Explain its components in detail?
2. Explain the process of floating new issues in the primary market?
3. Define Merchant Banking? Enumerate the key services provided by merchant bankers in India?
4. What do you mean by Mutual Funds? Discuss the types and organization of Mutual Funds in India?