SHRI K.K. SHASTRI GOVERNMENT COMMERCE COLLEGE

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सत्यमेव जयते

No.SKKSGCC/NOTICE/2024/20 DATE:-07/02/2024

M.COM SEMESTER-4 ASSIGNMENT

Instructions:

- It is mandatory to submit assignment of all subject for internal evaluation.
- This information should be mentioned on the first page of your assignment.

Full Name (Surname, Name, fathers' Name)	
Roll Number	
Class & Division	
Semester	
Subject	
College Name	
Submitted To (Date & Sign)	
Submitted By (Date & Sign)	

- Student needs to sign at the top portion of each page of the assignment.

Note: The date of assignment submission will be announced later.

Dr. Yogesh Yadav
Principal
Shri. K.K. Shastri Government Commerce College
Maninagar, Ahmedabad

SHRI K K SHASTRI GOVERNMENT COMMERCE COLLEGE AHMEDABAD

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M.COM SEMESTER 4

SUBJECT: - HUMAN RESOURCE MANAGEMENT

ASSIGNMENT

Q1 Define Human Resource Management. Explain functions/scope of Human Resource Management.

Q2 Explain in detail importance of Human Resource Management.

Q3 What is HR Planning? Discuss factors affecting HR Planning and also define scientific recruitment.

Q4 Discuss Methods of Training to workers and supervisors.

Q5 What is industrial relation? Explain scope/objectives of Industrial Relation.

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M.COM SEMESTER 4

SUBJECT: - MANAGEMENT ACCOUNTING

ASSIGNMENT

Q1 Srinath Ltd. Is considering the purchase of any of the following machines:

		Machine A	Machine B
Cash outflow at year end:			
	Year 0	Rs. 2,50,000	Rs. 3,00,000
	Year 1	-	-
	Year 2	Rs. 30,000	-
	Year 3	-	Rs. 20,000
Earnings (after depreciation and taxes)			
	Year 1	Rs. 30,000	-
	Year 2	-	Rs. 24,000
	Year 3	Rs. 35,000	Rs. 60,000
	Year 4	Rs. 50,000	Rs. 74,000
	Year 5	Rs. 60,000	Rs. 80,000
Estimated life		5 years	5 years
Corporate Income Tax		50%	50%
Cut-off rate used for appraisal		15%	15%

The company follows the straight-line method of depreciation.

Rank each machine applying the methods of (1) Payback Period (2) Payback Profitability Index (3) Accounting Rate of Return (4) Net Present Value and (5) Internal Rate of Return and recommend the machinery to be purchased.

Present Value of Re1

	15% Discount Factor	20% Discount Factor
1st year	0.870	0.833
2nd year	0.756	0.694
3rd year	0.658	0.579
4th year	0.572	0.482
5th year	0.497	0.402

Q2 Kargil Co. considering to replace an existing machine with a new machine costing Rs. 2,21,000. The existing machine was purchased two years ago for Rs.95,200 and is being depreciated as per the straight-line method over the seven years periods. It can currently be sold for Rs.1,02,000 with no removal cost. The new machine would cost rs.34,000 to install and would be depreciated over five years. The management believes that the new machine would have a salvage value of Rs.17,000 at the end of five years. The management also estimates an increase in net work capital requirement of Rs.34,000 as a result of expanded operations with new machine. The firm is taxed at a rate of 55% on normal income and 30% on capital gains. The company's expected after-tax profit for the next five years with the existing machine and with the new machine respectively are given as follows:

Year	Expected After Profit Tax	
	With Existing Machine Rs.	With New Machine Rs.
1	6,80,000	7,34,400
2	5,10,000	5,10,000
3	6,12,000	6,80,000
4	7,14,000	8,16,000
5	7,48,000	7,82,000

(a) Calculate the net investment required for the new machine.

(b) If the company's cost od capital is 15%, determine whether the new machine should be purchased?

The present value of Re.1 at the discount rate of 15% for the first five year is given below:

0.870, 0.756, 0.658, 0.572and 0.497

Q3Two mutually exclusive projects are under consideration by a company. The initial investment in both of them is Rs. 1,00,000. The economic life of both is estimated at 5 years and they have no scrap value. Their estimated cash flows and certainty equivalent are as under:

Year	Project A		Project B	
	Cash flow Rs.	Certainty equivalent	Cash Flow Rs.	Certainty Equivalent
1	60,000	0.8	90,000	0.5
2	70,000	0.6	1,30,000	0.4
3	50,000	0.5	50,000	0.3
4	35,000	0.4	30,000	0.2
5	30,000	0.3	25,000	0.1

If the cost of capital of both is 15%, calculate the net present value of both and state which project is acceptable.

Q4 Explain Decision Tree

Q5 Explain Sensitivity analysis.

Q6 The operating information of three divisions of a company for the year 2014 are as under:

Particulars	**Division A Rs.**	**Division B Rs.**	**Division C Rs.**
Sales	38,00,000	1,70,00,000	2,00,00,000
Operating Profit	2,00,000	5,00,000	10,00,000
Investment	20,00,000	62,50,000	80,00,000

(a) On the basis of Operating Profit Ratio, which Division is most profitable?

(b) On the basis of Return on Investment (ROI), which Division is most profitable?

(c) From the above two, which measure is more desirable?

Q7 What is Responsibility Accounting? Explain the types of Responsibility centres?

Q8 Division A of a manufacturing company has set a target sales of 4,00,000 units of a product at a piece to fetch a return of 25% on the assets employed. The following data are available:

Fixed Costs	Rs. 8,00,000
Variable Costs	Rs. 1 per unit
Assets employed:	
Fixed Assets	Rs. 8,00,000
Current Assets	Rs. 16,00,000

The market can, however absorb only 2,80,000 units. Consequently, Division b is advised to buy 1,20,000 units. Division A is willing to supply this quantity to Division B at Rs. 4.50 per unit. Division b however wants it at Rs. 2.25 per unit. If A refuses to supply B its requirement of 1,20,000 units at Rs. 2.25 per unit restricts its activity to 2,80,000 units of market sale is could reduce the investments in stock to the tune of Rs. 1,60,000 and the fixed assets by Rs. 2,40,000. Besides, it's selling expenses will also go down by Rs.80,000.

You are required to prepare statements and advise whether A should agree to supply B's requirement of 1,20,000 units at Rs.2.25 per unit.

Q9 What is Transfer Pricing? State its objectives

Q10 Explain in detail Cost based Transfer Pricing.

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M.COM SEMESTER 4

SUBJECT: - MANAGEMENT ACCOUNTING ESSAY

ASSIGNMENT

Q1 What is Capital Budgeting? Explain Characteristics and Objectives of capital budgeting.

Q2 Describe the importance of Capital budgeting and explain the procedure of capital budgeting.

Q3 Explain in detail Pay-back period and Average Rate of Return Method

Q4 Explain in detail cost-based methods of transfer pricing.

Q5 Discuss Market price method and Dual pricing method of transfer pricing.

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M.COM SEMESTER 4

SUBJECT: - TAXATION, INTERNATIONAL ACCOUNTING and INTERNATIONAL ACCOUNTING-ESSAY PAPER

TAXATION

1.) Classification of Companies as per Income Tax Act,2013.
2.) Features of GST
3.) Explain Centre- State Financial Relation of GST
4.) Benefits of GST
5.) Functions of GST Council

INTERNATIONAL ACCOUNTING

1.) Scope of International Accounting
2.) Characteristics of International Accounting
3.) What is need for conversion of AS?
4.) Write a note on GAAP
5.) Arm's Length Principles

INTERNATIONAL ACCOUNTING- ESSAY PAPER

1.) Different approaches of Accounting in Foreign Currency Transaction.
2.) What is business combination and consolidation?
3.) Difference of Pooling of interest method and Purchase method.
4.) Objectives of Transfer Pricing.
5.) Difference between IFRS and IAS.