INTERNAL ASSIGNMENT QUESTIONS M.COM. II Semester 2025



PROF. G. RAM REDDY CENTRE FOR DISTANCE EDUCATION

(RECOGNISED BY THE DISTANCE EDUCATION BUREAU, UGC, NEW DELHI)

OSMANIA UNIVERSITY

(A University with Potential for Excellence and Re-Accredited by NAAC with "A" + Grade)

DIRECTOR
Prof. N.Ch. Bhatracharyulu
Hyderabad – 7 Telangana State

PROF.G.RAM REDDY CENTRE FOR DISTANCE EDUCATION OSMANIA UNIVERSITY, HYDERABAD – 500 007

Dear Students,

Each student has to write the answers to the Assignment questions with neat own handwriting using Blue Pen (Black Ink not allowed) for each paper. Assignments have to submit after the payment of Rs.500/- by showing the receipt of the same. If the Assignment is not submitted within stipulated time i.e. before the theory exams / last date is treated as absent.

Methodology for writing the Assignments (Instructions):

- First read the subject matter in the course material that is supplied to you.
- 2. If possible read the subject matter in the books suggested for further reading.
- 3. You are welcome to use the PGRRCDE Library on all working days for collecting information on the topic of your assignments. (10.30 am to 5.00 pm).
- 4. Give a final reading to the answer you have written and see whether you can delete unimportant or repetitive words.
- 5. The cover page of the each theory assignments must have information as given in FORMAT below.

FORMAT

NAME OF THE STUDENT :
 ENROLLMENT NUMBER :
 NAME OF THE COURSE :
 SEMESTER (I, II, III & IV) :

5. TITLE OF THE PAPER :6. DATE OF SUBMISSION :

- 6. Write the above said details clearly on every subject assignments paper, otherwise your paper will not be valued.
- 7. Tag all the assignments paper wise and submit them in the concerned counter.
- 8. Submit the assignments on or before <u>31-12-2025</u> at the concerned counter at PGRRCDE, OU on any working day and obtain receipt.

DIRECTOR

Paper – I: ADVANCED MANAGERIAL ACCOUNTING

SECTION - A

UNIT – I : Answer the following short questions (each question carries two marks)

5x2=10

- 1. Calculate the Debt-Equity Ratio if Total Debt is ₹5, 00,000 and Shareholders' Funds are ₹10, 00,000.
- 2. Differentiate between a Cost Centre and a Revenue Centre in Responsibility Accounting.
- 3. What are the major limitations of historical cost-based financial statements during a period of high inflation?
- 4. Briefly explain the concept and significance of Economic Value Added (EVA).
- 5. Define a Key/Limiting Factor and provide one example of such a factor in a manufacturing concern.

SECTION - B

UNIT – II: Answer the following Questions (each question carries Five marks)

2x5=10

- a) Explain the difference between the Current Purchasing Power Method (CPP) and the Current Cost Accounting Method (CCA) for addressing inflation in financial statements. b) A company currently manufactures a component at a total cost of ₹40 per unit (Variable Cost: ₹30; Avoidable Fixed Cost: ₹5; Unavoidable Fixed Cost: ₹5). An outside supplier offers to sell the component for ₹35. Analyze the Make or Buy decision using marginal costing principles and recommend the best course of action.
- a) Describe the four perspectives of the Balanced Score Card (BSC) and explain how the BSC helps in linking non-financial metrics to a company's overall strategy.
 b) Discuss the circumstances under which a Cost-based pricing approach (Full Cost vs. Variable Cost) is appropriate for setting internal transfer prices. Evaluate the potential

behavioral problems associated with using full-cost transfer pricing.

Paper – II: ORGANISATIONAL BEHAVIOUR AND HUMAN RESOURCE MANAGEMENT

SECTION - A

UNIT – I : Answer the following short questions (each question carries two marks) 5x2=10

- 1. What are the three main elements of
- 2. Internal source of recruitment.
- 3. Fringe benefits and development.
- 4. What is Management Development.
- 5. Human Relations Approach.

SECTION - B

UNIT – II : Answer the following Questions (each question carries Five marks) 2x5=10

- 1. What is transfer? Why do organizations Transfer their employees?.
- 2. What is meant influence such relations?

Paper - III: E-COMMERCE

SECTION - A

UNIT – I : Answer the following short questions (each question carries two marks)

5x2=10

- 1. What is E-Cash?
- 2. What is B2B?
- 3. How do you understand SET Protocol?
- 4. What are financial tool in Excel?
- 5. What is double authentication? Sect

SECTION - B

UNIT – II : Answer the following Questions (each question carries Five marks)

2x5=10

- 1. Explain about payment get way system.
- 2. Write a programme for creation of web page to display Student ID card.

Paper – IV: INVESTMENT MANAGEMENT

SECTION - A

UNIT – I : Answer the following short questions (each question carries two marks) 5x2=10

- 1. Investment
- 2. IPO
- 3. Ex-Post Return
- 4. Markowitz Portfolio Theory
- 5. Sharp Single Index Model

SECTION - B

UNIT – II : Answer the following Questions (each question carries Five marks) 2x5=10

- 1. Define Risk? Explain the types of Risks?
- 2. What are the difference between Primary and Secondary Market?