SREENARAYANAGURU OPEN UNIVERSITY

The State University for Education, Training and Research in Blended Format, Kerala

University Building, Kureepuzha, Kollam, Kerala-691601 | www.sgou.ac.in

ASSIGNMENT QUESTIONS

MASTER OF COMMERCE (M.Com)
SEMESTER-I
RESEARCH METHODOLOGY
M21CM01DC

SET 1 (Descriptive)

Choose **one topic** from the following five assignment options. The maximum score for this assignment is 15 marks. Your response should be written within 7 to 10 pages (A4 size paper)

1. Explain the various sampling techniques used in research. Compare and contrast probability and non-probability sampling techniques.

2. Discuss primary and secondary data collection methods. Provide examples and explain when each method is most appropriate.

3. What is research? Explain the various types of research. How is social science research significant?

4. Describe the process of preparing a questionnaire for a research study. What are the key elements to be considered while preparing a questionnaire? How important is pre-testing in questionnaire development?

5. Discuss the importance of citation and referencing in academic writing. Explain the rules used in APA documentation style and provide ways for avoiding plagiarism in research reports.

(1 x 15 =15)

SET II (Analytical)

Choose one topic from the following five assignment options. The maximum score for this assignment is 15 marks**.**

1. Perform a literature review on any topic of your interest. Write literature review comprising of 20 national, and international studies in that area.

   (*Hint: Follow APA guidelines*)

2. Create a research proposal, including the research problem (150 words), objectives (minimum 2 objectives), hypothesis (if applicable), methodology (150 words), and expected outcomes (250 words) on any topic of your area of interest.

3. Identify and choose a topic for study of your interest. Develop a questionnaire in the chosen area of study comprising of profile related questions and topic specific questions.

   (*Hint: The questionnaire should include 10 profile related questions and 20 questions related to the topic of study. Learners can choose topics from the given areas- work-life balance, consumer behaviour, online shopping, tourism, start-up business.*)

4. What are the essential sections that should be present in a research report, and how should they be organized?Outline the contents and format of a comprehensive research report.

   (*Hint: Develop contents by focussing on a real study*)

5. Select a study where random sampling was used. Explain its effectiveness in representing the population. Briefly describe the research objectives and methodology adopted in the study.Compare and contrast it with a study that utilized non-random sampling techniques.

   (*Hint:Elaborate the advantages and limitations of each approach. Write the answer within 7-10 pages.*)

   (1 x 15 =15)

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MASTER OF COMMERCE (M.Com)
SEMESTER-I
BUSINESS ETHICS AND CORPORATE GOVERNANCE
M21CM02DC

SET 1 (Descriptive)

Choose **one topic** from the following five assignment options. The maximum score for this assignment is 15 marks (A4 size paper)

1. What are the major ethical issues that business faces today?
2. Explain the laws enforcing ethical conduct in detail.
   (Hint: laws relating to ethics)
3. Describe the features of corporate governance in the pre-liberalization period and post-liberalization period.
4. Compare and contrast the various theories of ethics that you have learned in business ethics.
   (Hint: Theories of business ethics)
5. Define Corporate Social Responsibility (CSR). Discuss the sustainability and stakeholder management benefits of implementing a CSR approach.
   (Hint: Detailed description of the concept of CSR and impact of CSR in management)

(1 x 15 =15)

SET II (Analytical)

Choose one topic from the following five assignment options. The maximum score for this assignment is 15 marks (A4 size paper)

1. Explain the ethical principles that you can follow for ethical decision-making in any domestic company.
   (Hint: Select any domestic company, and list out the ethical principles that are useful for decision making)

2. The corporate culture and the depth or foundation of ethics influence decision-making. Do you think the statement is true? Provide evidence to back up your response.

   (Hint: Select a company- Prepare a framework for ethical decision-making based on the nature of the company - Explain the features of corporate culture that influence the company's decision-making- Get the facts)

3. Critically evaluate the ethical considerations and current developments in financial reporting in companies.

   (Hint: Select any 5 reputed companies- Check the financial reports of each company - identify current developments included in the company's financial reports - identify the influence of Artificial Intelligence and data analytics- Prepare a comparative analysis of the financial reports of each company)

4. Analyse the CSR practices of any company registered under the Companies Act,2013 based on Ackerman's model of CSR.

   (Hint: Select a company (domestic or international, go through the CSR reporting and evaluate the practices based on Ackerman's stages of CSR)

5. Analyse the strengths and weaknesses of any industry based on knowledge management, and summarise recommendations that might improve the current knowledge management systems in that particular sector.

   (Hint: Identify the application of knowledge management in any industry- knowledge management implementation in that sector- Identify the benefits realized- Identify the challenges faced in the selected industry)

(1 x 15 =15)

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MASTER OF COMMERCE (M.Com)
SEMESTER-I
LEGAL ASPECTS OF BUSINESS
M21CM03DC

SET 1 (Descriptive)

Choose **one topic** from the following five assignment options. The maximum score for this assignment is 15 marks. Your response should be written within 7 to 10-pages (A4 size paper)

1. What is the Competition Act of 2002? Explain its objectives and distinguish it from previous competition legislation in India. (Hint: MRTP Act 1969)

2. Explain the Intellectual Property Rights. Describe the legal protections for patents, trade mark and copyrights.

3. Explore the fundamental features of the Information Technology Act of 2000 and explain its challenges.

4. According to FEMA, 1999, explain the regulations concerning the management of foreign exchange, encompassing dealings in foreign exchange, holding of foreign exchange, and the responsibilities of an Authorized Person.

5. Define the concept of carbon credit and explain its operation within the globalized economy.

(1 x 15 =15)

SET II (Analytical)

Choose **one topic** from the following five assignment options. The maximum score for this assignment is 15 marks. Your response should be written within 7 to 10-pages (A4 size paper)

1. Considering the key legal reforms implemented post-independence in India,explore the legislative changes, constitutional amendments, and legal policies that shaped the modern legal landscape in the country, emphasizing the departure from colonial legal structures**.**

2. Examine the anti-competitive agreements within the context of competition law. Choose specific examples to illustrate their impact on markets and consumers, and discuss the legal remedies to curb such practices.

   (*Hint: You can conduct a case study in which companies face penalties or investigations related to potential anti-competitive agreements*.)

3. Examine the contributions of adjudication authorities and appellate bodies in resolving disputes concerning FEMA regulations through the analysis of secondary data sources.

   (*Hint: Explore landmark cases and their impact on the enforcement and compliance of foreign exchange laws. For instance, consider reviewing scholarly articles, legal analyses, and regulatory reports to gather insights into the historical context and outcomes of key cases*.)

4. Describe the jurisdiction and functioning of the National Green Tribunal (NGT). Evaluate its role in environmental protection and resolving environmental disputes, citing relevant cases and decisions from the past 5 year (e.g., 2019-2024).

   (Hint: *You can consider specific cases made by companies in India*.)

5. Imagine you have started an organization in India, and now you wish to establish contracts with individuals and organizations outside the country. You have recently learned about the possibility of online contracts and their associated benefits, but some questions have arisen. What are the main difficulties in enforcing online contracts between people in different countries? What laws and agreements exist to handle these situations, and how effective are they? How can we facilitate increased trust and enforcement of online contracts across borders? Prepare a detailed report addressing the above questions.

   (1 x 15 =15)

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MASTER OF COMMERCE (M.Com)
SEMESTER-I
PRACTICAL TAXATION
M21CM01AC

SET 1 (Descriptive)

Choose **one topic** from the following five assignment options. The maximum score for this assignment is 15 marks (A4 size paper)

1. Describe the terms "taxable event" and "supply" under GST law. What are the different types of supply? Explain, in the context of the CGST Act, the liability on mixed supply, and composite supply with examples.

   (Hint: Manufacture, Sale, or provision of service)

2. Explain the online filing of GST returns. What are the steps and procedures for filing GST returns?

3. Provide an in-depth overview detailing the different types of accounts and records that businesses are required to maintain under the Goods and Services Tax (GST) system.

4. Provide a detailed breakdown of the income tax rate applicable for A.Y. 2024-25 in the case of:

   i.   An individual/HUF/AOP/BOI/any artificial juridical person

   ii.   Partnership firm

   iii. Local authority

   iv.   Co-operative society

   v.   Domestic and foreign company

 5. Describe the challenges and considerations when filing ITR for individuals with income from multiple sources, such as salary, investments, and property.

(1*15=15)

SET II (Analytical)

Choose **one topic** from the following five assignment options. The maximum score for this assignment is 15 marks (A4 size paper)

1. Miss Aswathy estimates her current income for the financial year 2022-2023 as follows:- (You can assign a value more than ₹ 3 lakhs for each item.)

   Taxable income from business for ₹………

   Income from other sources for ₹…….

   She has taken a Life insurance policy on her own life and of which annual premium is ₹…….

   She is eligible for deduction u/s 80D for ₹…...

   a) Calculate Advance Tax

   b) Find out the amount to be deposited on different dates assuming that the deduction at source on an income of Miss Aswathy is ₹…….

   c) If she makes the first payment of advance tax only on 15th December, calculate the interest under section 234 C.

2. The following are the details of 'Arun and Co. Kollam's supplies during the month of August 2023. You can assign values to each transaction according to your choice, Based on the applicable rate of tax for each item, pass entries in the books of Arun and Co. Kollam.

   - Inward suppliesfrom Chennai

     Edible oils ₹……. from Dileep

     Tea ₹…….

     Coffee, and spices₹……..

     Cosmetics₹……..

     Cheese₹…….

   - Outward supplies to Delhi

     Frozen meats₹…….

     Butter ₹…….

   - Purchased

     Digital cameras and camcorders for₹……..

     Motorcycles with an engine capacity exceeding 350cc₹……..

     Perfumes₹……..

     High-end watches₹……..

     Sugar₹…..

   - Outward supplies ₹…….. on credit to Bangalore

   - Payment made of balance amount of GST

3. Mr.Tharun estimates his income for the current financial year 2023-2024 as under:-

(You can assume values for each item as your choice)

- Income from Salary ₹………
- Income from House property ₹………
- Income from Business ₹………
- Interest on securities and other interest ₹………..
- Tax Deducted at Source ₹…….
- He donated ₹………..to the Prime Minister's Relief Fund.
- Purchase of NSC ₹………..
- Payment of Life Insurance Premium ₹………..
- Interest of loan taken for the construction of self-occupied property ₹………..
- Contribution towards Public Provident fund ₹………..

a) Find out the total tax liability of Mr.Tharun.

b) Take the print out of ITR-2 and fill up the items in the respective column.

4. In the following three cases calculate the tax liability of an individual resident in India for the assessment year 2022-2023. You can assign any value more than ₹50000 for total income and agricultural income in all three cases.

Case 1.

Total Income……………

Agricultural Income…….

Case 2.

Total Income……………

Agricultural Income…….

Case 3.

Total Income……………

Agricultural Income…….

5."The implementation of GST helps to reduce the prices of goods and services." Critically examine the statement from the point of view of the final customers.

Identify 20 articles or case studies on tax-related forums or industries discussing the challenges faced by taxpayers during e-filing and identify atleast 6 challenges. Give your suggestions in order to overcome the above mentioned challenges.

(1*15=15)

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<h1 style="text-align:center">MASTER OF COMMERCE (M.Com)
SEMESTER-I
BUSINESS ANALYTICS
M21CM04DC</h1>

SET 1 (Descriptive)

Choose **one topic** from the following five assignment options. The maximum score for this assignment is 15 marks. Your response should be written within 7 to 10 pages (A4 size paper)

1. What does the term "Business Enterprises" signify, and elucidate the diverse functions performed by business enterprises.

2. Describe the innovative technologies currently employed in the logistics sector in India highlighting their impact and significance.

3. Provide a comprehensive overview of data analytics, encompassing a detailed exploration of techniques, and the types of data analytics utilized across different industries and applications.

4. Describe the concept of business intelligence and the major components of business intelligence.

5. What are the Different types of data modelling and various techniques of data modelling

(1 x 15 =15)

SET II (Analytical)

Choose **one topic** from the following five assignment options. The maximum score for this assignment is 15 marks (A4 size paper)

1. Choose a manufacturing business and a service-oriented business. Investigate various software tools employed in their operations and explore how these technologies contribute to improving the efficiency of their respective business processes.

2. Identify two organisations where ERP is implemented. Illustrate how ERP systems facilitate communication and collaboration across various departments within a business.

3. Select five business organizations and identify the business intelligence tools they employ for data analysis. Explain the effects of these diverse tools on each organization's operations and results, emphasizing how the distinct features of each tool shape their business processes.

4. Choose a product or service that you would like to promote. Define clear marketing objectives for the campaign. Clearly identify the target audience for the marketing campaign. Based on your marketing objectives and target audience, choose a set of Key Performance Indicators that will effectively measure the success of the campaign.

5. Choose a business engaged in production or rendering of services. Identify three key decisions related to budget allocation, resource management, product development, or other operational matters. Develop a sample reports that would provide the required information for each decision point. Explain the effectiveness of the sample report.

(1 x 15 =15)

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