



ANNAMALAI UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION

023 – M.COM (English Medium)

FOURTH SEMESTER

Academic Year: 2021 - 2022

ASSIGNMENT TOPICS

This booklet contains assignment topics. Students are asked to write the assignments for **FOUR** papers as per instructions.

Last date for submission: **15.04.2023**

Last date for submission with late fee **300/-: 29.04.2023**

NOTE:

1. Assignments sent after **29.04.2023** will not be evaluated.
2. Assignments should be in the own handwriting of the student concerned and not type-written or printed or photocopied.
3. Assignments should be written on A4 paper on one side only.
4. All assignments (with Enrolment number marked on the Top right hand corner on all pages) should be put in an envelope with superscription “**M.Com Assignments**” and sent to **The Director, Directorate of Distance Education**, Annamalai University, Annamalainagar – 608 002 by **Registered post**.
5. No notice will be taken on assignments which are not properly filled in with
Enrolment Number and the *Title* of the papers.
6. Students should send full set of assignments for all papers. Partial assignments will not be considered.

ASSIGNMENT INSTRUCTIONS

Write assignments on **FIVE** questions in each paper. For each question the answer should not exceed 4–pages. Each assignment carries 25 marks (5 questions). You are expected to write **ALL questions for every subject**.

Dr. R. SINGARAVEL
DIRECTOR

M.COM--- FOURTH --SEMESTER ASSIGNMENT –

023E2410; ADVANCED COST ACCOUNTING

1. The following particulars relate to a certain contract carried out by Sivika Builders during the year ended 30th June 2022.

Particulars	Rs.	Particulars	Rs.
To Work certified	1,43,000	By Cash received	1,30,000
To Materials issued	64,500	By Establishment charged	3,250
To Labour cost	54,800	By Direct expenses	2,600
To Plant installed	11,300	By Wages accrued due	1,800
To Value of plant (closing)	8,200	By Materials(closing)	1,400
To Uncertified work	3,400	By Materials return from site	400

Prepare Contract Account. Transfer to the profit and loss account the portion of the profit which you consider reasonable.

2. A product passes through three process 'A', 'B' and 'C' to its completion . During September 2022, 5,000 units of finished products were produced and the following expenses were incurred.

	Process A Rs.	Process B Rs.	Process C Rs.
Materials	5,000	10,000	5,000
Direct wages	25,000	20,000	15,000
Direct expenses	2,500	3,000	5,000

Indirect expenses amounted to Rs.30,000 which are to be apportioned to the process on the basis of direct wages. Raw materials worth Rs.30,000 were issued to process A. Ignore the question of process stocks and prepare the process accounts. Showing cost per unit in each process.

3. A by-product 'Beta' is derived in the Course of manufacturing a product Alpha. The by-product is further processed for sale. From the following data available from the records, prepare an account showing the cost per kg. of the product 'Alpha' and the by-product 'Beta':

	Joint Expenses Rs.	Separate Expenses	
		Alpha Rs.	Beta Rs.
Materials	10,000	6,000	500
Labour	7,000	5,000	2,000
Overheads	2,500	1,500	600

The quantities produced during the period under consideration were: Alpha 100 kg. and Beta 50 kg. The selling price of Beta was Rs. 120 per kg. on which the profit earned was 30%.

4. The following transactions have been extracted from the financial books of a company

	Rs.
Sales (20,000 units)	2,50,000
Materials	1,00,000
Wages	50,000
Factory overheads	45,000
Office overheads	26,000
Selling overheads	18,000
<u>Closing stock:</u>	
Finished goods (1,230 units)	15,000
<u>Work - in - progress:</u>	
Materials	3,000
Factory overheads	2,000
Wages	2,000

In costing books, factory overheads are charged at 100% on wages, office overheads at 10% on factory cost and selling over head at Re. 1 per unit sold. Prepare a reconciliation statement reconciling profits; per cost and financial accounts.

5. Explain the cost audit programme.

023E2420: INDIRECT TAXATION

1. What is an "Indirect tax"? Explains the 'Pros' and 'Cons' of Indirect Taxes.
 2. Write down Key Points regarding Administrative Structure of GST and Write notes on Appointment of officers under the Central Goods and Services Tax Act (section 5 of Model GST law)
 3. Who are the persons exempt from registration? Explain in step wise of Amendment Process in GST Registration.
 4. What is the procedure of the Assessment Proceedings u/s 63 against Unregistered Persons?
 5. Discuss the Methods of Valuation Goods under the Customs Act 1962.
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023E2430: FINANCIAL MARKETS AND INSTITUTIONS

1. A) Explain the classification of financial institutions.
B) Bring out components of financial market and how it support to economic growth
 2. Distinguish between primary and secondary capital markets and give few capital markets instruments.
 3. A) Write in detail the functions of SEBI and what are its powers to monitor the new issue market
B) Explain the various functions of OTCEI.
 4. What are the different types of stock brokers? State their methods of operations in stock exchange
 5. Write a note on (I) DFHI (II) NHB (III) NSE (IV) IPO (V) Treasury bill market
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023E2440: APPLIED E-COMMERCE

1. What are the classifications of electronic commerce? Explain its benefits.
2. a). Explain the meaning and components of Network Infrastructure.
b). Explain LAN, WAN and its applications.
3. a) Explain mercantile models from the Merchants' Perspective.
b). List and explain the different online E-Commerce Platforms.
4. a). What is security policy? Explain the elements of security policy.
b). Differentiate between Cryptography and Cryptology
5. a). Explain the meaning and components of search engine.
b). Define Cyber law. Explain its importance and implications.