

Assignment Topic for M.Com. AA Semester II
A.Y. 2025-2026

Note:

- Kindly Write in the **Yellow Booklet**.
 - **One** yellow book for **One** subject.
 - Make sure each question has **at least 10 points** for each questions given in each subjects.
 - **All questions are compulsory.**
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CORPORATE FINANCE

Q.1. Explain the objectives and scope of Corporate Finance. Discuss the role of the finance manager in value maximization.

Q. 2. Describe the various sources of long-term finance. Explain their advantages and limitations.

Q.3. Explain the concept of Capital Structure. Discuss the factors determining an optimum capital structure.

Q.4. Discuss the techniques of Capital Budgeting and their practical significance in investment decision-making.

Q.5. Explain the concept of Working Capital Management and its importance in modern business.

Q.6. Discuss Dividend Policy and the factors influencing dividend decisions.

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ADVANCED COST ACCOUNTING

Q.1. Explain Marginal Costing and Absorption Costing. Highlight the differences between the two.

Q. 2. Discuss the role of Cost-Volume-Profit (CVP) analysis in managerial decision-making.

Q.3. Explain Standard Costing as a tool for cost control and performance evaluation.

Q.4. Describe the process of Budgetary Control and explain the types of budgets.

Q.5. Explain the concept and applications of Activity-Based Costing (ABC).

Q.6. Discuss the importance of Operating Costing in service industries with suitable examples.

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INDIRECT TAX

- Q1.** Explain the basic concepts of GST – supply, taxable person, input tax credit, and composite supply.
 - Q2.** Discuss the GST registration process and its significance.
 - Q3.** Explain the concept of time of supply and place of supply under GST.
 - Q4.** Describe the procedure for filing GST returns and payment of tax.
 - Q5.** Discuss Input Tax Credit – conditions, utilization, and restrictions.
 - Q6.** Explain the provisions relating to assessment and audit under GST.
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ADVANCED TRENDS IN ACCOUNTING II

- Q1.** Explain the role of Accounting in the digital era with special reference to data analytics.
 - Q2.** Discuss the impact of Block chain technology on the accounting profession.
 - Q3.** Explain Sustainability Reporting and its importance in corporate decision-making.
 - Q4.** Describe the applications of Artificial Intelligence in accounting and auditing.
 - Q5.** Discuss Cloud Accounting and its advantages and challenges.
 - Q6.** Explain the concept of Forensic Accounting and its role in fraud detection.
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RISK MANAGEMENT

- Q1.** Explain the concept and objectives of Risk Management.
 - Q2.** Discuss the Risk Management process in detail.
 - Q3.** Explain different types of business risks and their impact on an organization.
 - Q4.** Describe the techniques of Risk Identification and Risk Assessment.
 - Q5.** Explain Risk Mitigation strategies with suitable examples.
 - Q6.** Discuss the role of Enterprise Risk Management (ERM) in modern organizations.
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