GAUHATI UNIVERSITY
CENTRE FOR DISTANCE AND ONLINE EDUCATION
HOME ASSIGNMENT
Master in Commerce (M.Com.)
Semester – III (Session: 2023-2024, January)

Guidelines for Submission:

1. Learners who have been admitted in the Academic Session (2023-24, January) will write the Home Assignment.
2. Learners should write their **Roll Number**, **GU Registration Number**, **Subject**, **Semester, Paper Title**, **Paper Code** and **Name of the Study Center** clearly on the first page of the answer script in the space provided.
3. The formats of the answer scripts are available at, and can be downloaded from, the GUCDOE website (www.gucdoe.in).
4. There will be 2 (two) compulsory questions in each paper with options (Total Marks: 2 questions x 10 marks = 20 marks).
5. **Typed/Computerized answers will not be accepted**. Learners will write the answers neatly in their own handwriting.
6. Answer to a 10 mark question should not exceed 400 words.
7. Learners should not submit any plagiarized answers as such a practice is deemed to be unfair.
8. Learners of different Study Centers under GUCDOE will mandatorily submit the answer scripts at their respective Study Centers.
9. Learners of GUCDOE center will submit their answer scripts at GUCDOE Office.
10. **Last Date of Submission: 28th November, 2025.**

PAPER: COM 3016 Research Methodology

Answer **any two** from the following questions: **2 x 10 = 20**

Q. No. 1. Discuss the different types of Research. Highlight five major difficulties faced by Social Science Research in India. **7 + 3 = 10**

Q. No. 2. What is Sampling . What are the different methods of Sampling. **10**

Q. No. 3. What is Report Writing? What are the various types of reports? Explain the steps involved in report writing. **10**

PAPER: COM 3026 Project Management

Answer **any two** from the following questions: **2 x 10 = 20**

Q. No. 1. What are the need and importance of Project Management? Discuss the Life Cycle of a Project. **5 + 5 = 10**

Q. No. 2. Explain the various types of Project analysis. **10**

Q. No. 3. Write short notes on any two **5 + 5 = 10**

a) Project Management Information System.
b) Project completion and evaluation.
c) PERT analysis.

PAPER: COM 3036 (Group-A) International Financial Management

Answer **any two** from the following case study: **2 x 10 = 20**

Q. No. 1. Case Study 1: The Currency Crisis of a Multinational **10**

A leading Indian pharmaceutical company, MediLife Pvt. Ltd., exports 60% of its production to the Eurozone and the US.

In 2026, The Euro depreciates sharply against INR due to political instability in Europe, while the USD strengthens due to US Federal Reserve's aggressive interest rate hikes.

Annual export revenue: €200 million (previously at Rs.90/EUR)
Annual export revenue: $150 million (previously at Rs.75/USD)
Cost structure: 40% raw materials imported from the US, 30% from Europe, rest domestic.
Forward contracts for EUR cover only 40% of receivables; USD receivables are fully uncovered
Tasks:
1. Analyse the transaction, translation, and operating exposures faced by MediLife.
2. Recommend a hedging strategy using forwards, options, and natural hedges.
3. Quantify the impact of currency movements on balance of payments from India's perspective.
4. Suggest long-term foreign investment and diversification measures to reduce risk.

Q. No. 2. Case Study 2 – Arbitrage Across Continents **10**

An Indian investor observes the following rates:

Currency Pair	Spot Rate	6-Month Forward Rate
USD/INR	Rs.83.00	Rs.84.50
EUR/USD	$1.05	$1.07
EUR/INR	Rs.87.00	Rs.89.50

<u>6-month interest rates:</u>
India: 6% p.a.
US: 3% p.a.
Eurozone: 2% p.a.

Tasks:
1. Identify if covered interest arbitrage opportunities exist between the three markets.
2. Design a step-by-step transaction plan for profit maximisation.
3. Discuss how Euro-market institutions would facilitate such trades and the risks involved.
4. Explain how exchange rate theories (PPP, IRP) align or conflict with the observed data.

Q. No. 3. Case Study 3 – IMF Bailout and Exchange Regime Shift **10**

A developing country, Zarvia, has been running persistent current account deficits and is now facing a currency collapse. The IMF offers a bailout with conditions:
Switch from a fixed exchange rate to a managed float.
Liberalise trade and capital accounts.
Implement fiscal austerity.

<u>Given Data:</u>
Current exchange rate: 10 Zarvian Z per USD (fixed for last 5 years)
Black market rate: 15 Z/USD
Annual inflation: 20%
Foreign reserves: Cover only 2 months of imports
Tasks:
1. Analyse the advantages and disadvantages of moving to a managed float for Zarvia.
2. Evaluate the short-term and long-term impacts on multinational firms operating in Zarvia.
3. Assess the role of IMF and World Bank in restoring economic stability.

4. Suggest how a European Monetary Union-style system might or might not work in Zarvia's regional bloc.

Q. No. 4. Case Study 4 – Hedging in a Volatile Indian Forex Market **10**

An Indian steel manufacturer imports iron ore from Australia and exports finished products to Japan.

Given Data:

Annual imports from Australia: AUD 300 million (spot Rs.55/AUD)

Annual exports to Japan: JPY 20 billion (spot Rs.0.58/JPY)

Forecast: AUD expected to rise 8% in 6 months; JPY expected to fall 5% in 6 months.

Interest rates: India 6%, Australia 4%, Japan: 1%

Tasks:

1. Calculate potential loss/gain if no hedging is done.
2. Propose a multi-currency hedging plan using currency swaps and forward rate agreements.
3. Explain how foreign exchange market participants in India (banks, RBI, corporate treasuries) would be involved.
4. Discuss how such volatility affects cross-border financial flows and international trade trends.

PAPER: COM 3046 (Group-A) Advanced Cost and Management Accounting

Answer **any two** from the following questions: **2 x 10 = 20**

Q. No. 1. How do cost control and cost reduction differ? Illustrate with a practical example from an organization. **10**

Q. No. 2. Critically examine how Activity-Based Costing (ABC) and Life Cycle Costing provide better cost insights compared to traditional costing. **10**

Q. No. 3. Evaluate the growing importance of Human Resource Accounting and Environmental Accounting in the era of sustainability. **10**

PAPER: COM 3056 (Group-B) Industrial Relations and Labour Laws

Answer **any two** from the following questions: **2 x 10 = 20**

Q. No. 1. Critically analyze the characteristics of the Indian labour force and their implications for industrial growth. **10**

Q. No. 2. In the changed economic scenario of liberalization and globalization, evaluate the evolving role of Trade Unions in protecting workers' rights. **10**

Q. No. 3. Critically examine the importance of grievance procedures and standing orders in maintaining workplace discipline and ethical conduct. **10**

Q. No. 4. Critically analyze how ILO conventions and WTO labour standards influence labour legislation and practices in India. **10**

PAPER: COM 3066 (Group-B) International Marketing

Answer **any two** from the following questions: **2 x 10 = 20**

Q. No. 1. Critically evaluate how cultural, political, geographical, economic, and legal environments influence international marketing strategies. Illustrate with suitable examples. **10**

Q. No. 2. Examine in detail the role and challenges of international channel systems in ensuring effective product distribution, with reference to direct and indirect exports, logistics, and distribution strategies. **10**

Q. No. 3. Discuss the various market entry strategies adopted by Multinational Corporations (MNCs) in global markets. Support your answer with relevant case examples. **10**

Q. No. 4. Define WTO. Explain its role in promoting trade liberalization and supporting export promotion councils. **10**

PAPER: COM 3076 Ethics, Corporate Governance & Sustainability

Answer the following questions: **2 x 10 = 20**

Q. No. 1. What is Corporate Governance ? Discuss the various theories of Corporate Governance . **2 + 8 = 10**

Q. No. 2. Write short notes on ***any five*** of the following **2 x 5 = 10**

a) CSR and Corporate Governance
b) Environment, Social and Governance(ESG) Index
c) Principles of Responsible Investment .
d) Insider Trading
e) Whistle Blowing
f) Business Ethics
g) Ethical Training Programmes
h) Ethical issues in business
i) Sustainability Reporting

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Gauhati University

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Centre for Distance and Online Education

ASNWERSCRIPT FOR HOME ASSIGNMENT

Roll Number (8 digit): ....
(GUCDOE Enrollment No)

G.U. Registration No.: ....

Programme Name: ....

Semester: ....

Paper Title: ....

Paper Code: ....

Name of the Study Centre:..

N.B.: Please note that the Name of the Candidate should not be mentioned anywhere. If found, the asnwer script will not be evaluated.)