GAUHATI COMMERCE COLLEGE (AUTONOMOUS)

HOME ASSIGNMENTS

(For the Session- 2026)

B. Com 7th Semester

MAJOR COURSE

DEPARTMENT OF ACCOUNTANCY

SUBJECT: ADVANCED COST AND MANAGEMENT ACCOUNTING

Question: The technique of CVP analysis can be a valuable aid to management. Discuss.

SUBJECT: FINANCIAL REPORTING AND ANALYSIS

Case: Alpha Logistics Ltd. purchased heavy transport machinery worth n50 Lakhs near the end of the financial year. The accountant immediately recorded the full n50 Lakhs as an operational expense in the Income Statement, which drastically reduced the net profit. At the same time, the company's Chief Financial Officer (CFO) stated in the annual financial report narrative that "the company is in a highly profitable position because revenue grew by 20%." Based on the Conceptual Framework of Financial Reporting, answer the following:

Question: Identify the fundamental accounting principle or convention violated by the accountant. Explain how correcting this mistake will change the company's Profit & Loss Account and Balance Sheet.

Question: Why is relying only on revenue growth figures from management narratives (like MD&A) misleading for investors? Mention two specific qualitative characteristics (e.g., Faithful Representation, Neutrality, and Completeness) that financial information must satisfy to prevent such misinterpretation.

DEPARTMENT OF COMMERCE

SUBJECT: INTERNATIONAL FINANCIAL MANAGEMENT

(Answer any one of the Following Questions)

Question: 1) Define Foreign Exchange Market. Discuss about the structure and participants of Foreign Exchange Market in details.
Question: 2) How is the equilibrium Foreign Exchange rate determined? Explain the purchasing power parity theory of Foreign Exchange rate. Is the theory relevant in present day global inflationary conditions?

SUBJECT: FINANCIAL MARKETS AND INSTITUTIONS

(Answer any one of the Following Questions)

Question: 1) Give a critical view of the financial system of India during pre and post liberalization period.
Question: 2) Prepare a comparative investment analysis of money market v/s capital market instruments.
Question: 3) What are Financial Derivatives? Discuss the various financial derivatives and their role in risk management.

DEPARTMENT OF BUSINESS MANAGEMENT

(For HRM Major)

SUBJECT: INTERNATIONAL HRM

Question: Select two real-world global companies, analyze their international hiring strategies, and argue which approach yields better long-term market performance.

SUBJECT: CHANGE MANAGEMENT

Question: Explain the major models of organisational change. Discuss Lewin's Three-Step Model, Kotter's Eight-Step Model, and the ADKAR Model, highlighting their key stages and significance in managing organisational change.

(For Marketing Major)

SUBJECT: MARKETING RESEARCH AND CONSUMER BEHAVIOUR

Question: Discuss the role of Marketing Research in managerial decision-making.
Or
Explain how digitalization and social media have changed consumer behaviour.

SUBJECT: INTERNATIONAL MARKETING

Question: Discuss the role of culture in International Marketing. Give suitable examples.
Or
Distinguish between Domestic Marketing and International Marketing.

Last date of submission: 27th October, 2026; *the mood of submission of Assignments shall be communicated separately by the respective Departments.*