

Master of Commerce (Finance & Taxation) [M.Com (F & T)]

**ASSIGNMENT
2025-26**

Collaborative Programme of ICAI

MCO-1, MCO-3, MCO-04, MCO-6 & IBO-06

For July 2025 and January 2026 Admission cycle



**School of Management Studies
Indira Gandhi National Open University
Maidan Garhi, New Delhi -110068**

ASSIGNMENTS – 2025-26

Dear Students,

As explained in the Programme Guide, you have to do one Tutor Marked Assignment for each course. We are sending the assignments of all the six courses together in this booklet.

Assignment is given 30% weightage in the final assessment. To be eligible to appear in the Term-End Examination, it is compulsory for you to submit the assignments as per the schedule. Before attempting the assignments, you should carefully read the instructions given in the Programme Guide.

These assignments are valid for two admission cycles (**July 2025 and January 2026**). The validity is given below:

1. Those who are enrolled in **July 2025**, it is valid upto **June 2026**.
2. Those who are enrolled in **January 2026**, it is valid upto **December 2026**.

In case you are planning to appear in June Term-End Examination, you must submit the assignments to the Coordinator of your Study Centre latest by **15th March** and if you are planning to appear in December Term-End Examination, you must submit them latest by **15th September**.

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 01
Course Title	:	Organisation Theory and Behavior
Assignment Code	:	MCO - 01 /TMA/2025-26
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions.

- Q.1** What do you mean by Organisational Culture? Discuss the main characteristics of organisational culture. (10)
- Q.2** Explain various functions and roles of managers. How are they useful in enhancing the efficiency of the organisation? (10)
- Q.3** What do you mean by communication? Explain the principles of good communication. (10)
- Q.4** Define Attitude. What are its functions? Briefly explain the process of forming an attitude. (10)
- Q.5** **Comment briefly on the following statement:** (4×5)
- a) ‘Stress has both positive consequences and negative consequences. Negative consequences have adverse impact on biological, psychological and behavioural systems, apart from organisational systems’.
 - b) ‘Organisations today operate in a very dynamic and changing environment’.
 - c) ‘Several environmental factors are considered in the job reengineering’.
 - d) ‘Personality development takes place in various stages and a host of factors influence the development’
- Q6.** **Distinguish between the following:** (4×5)
- a) Classical and neo-classical theory of management.
 - b) Classical conditioning and operant conditioning.
 - c) Autocratic style and Democratic style of leadership.
 - d) Hygiene factors and motivators.
- Q7.** **Write short notes on the following:** (4×5)
- a) Delegation of authority
 - b) Theory of Attribution
 - c) Individual Perspective
 - d) Social loafing

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 03
Course Title	:	Research Methodology and Statistical Analysis
Assignment Code	:	MCO - 03 /TMA/2025-26
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions.

- Q. 1** a) What is a research report? What are the characteristics/qualities of a good research report? **(10+10)**
 b) Explain the concept of skewness. How does it help in analyzing the data?
- Q. 2** a) Explain the significance of visual presentation of statistical data in research work. **(10+10)**
 b) Explain the conditions for applying chi-square test.
- Q. 3** **Briefly comment on the following:** **(4×5)**
- a) “Classification of data provides a basis for tabulation of data”.
 b) “A representative value of a data set is a number indicating the central value of that data”.
 c) “Statistics are like clay, with which one can make God or the Devil”.
 d) “Figures don’t lie but liars can figure”.
- Q. 4** **Write short notes on the following:** **(4×5)**
- a) Time Series
 b) Issues in the construction of Index Numbers
 c) Use of Bayes’ theorem in Probability
 d) Procedure for testing a Statistical Hypothesis
- Q. 5** **Distinguish between the following:** **(4×5)**
- a) Observation Method and Experiment Method
 b) Schedule and Questionnaire
 c) Correlation and Regression
 d) Discrete and Continuous Probability Distribution

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 04
Course Title	:	Business Environment
Assignment Code	:	MCO - 04 /TMA/2025-26
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions.

- Q. 1** a) Explain the concept of social accounting and the various approaches adopted for social accounting and reporting. **(10+10)**
 b) Define the term 'Social Systems' and discuss its main elements.
- Q. 2** a) Why is Indian economy regarded an underdeveloped economy? State its basic characteristics. **(10+10)**
 b) What are the major constraints that are being faced by the small-scale sector? Discuss ways and means to overcome such constraints.
- Q. 3** Discuss different types of restrictive trade practices. State the circumstances under which restrictive trade practice shall be allowed. **(20)**
- Q. 4** Discuss the pre- issue and post-issue obligations of the lead merchant banker to the public issue of shares. **(20)**
- Q. 5** a) Do you think that India's FDI policy has been encouraging for foreign investors? Give your arguments and briefly discuss the policy. **(10+10)**
 b) Describe the provisions of imports and exports under the EXIM Policy 2002-07.

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	MCO-06
COURSE TITLE	:	Marketing Management
ASSIGNMENT CODE	:	MCO-06/TMA/2025-2026
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions.

- 1) Explain the concept of the marketing mix. Critically evaluate the role of each element of the 4Ps with suitable examples. **(10+10)**

- 2) Discuss the process of setting the price for a new product. What pricing methods can a firm use during the introduction stage? **(20)**

- 3) **Write short notes on the following:** **(4×5)**
 - a) Strategic Marketing Planning
 - b) Brand Equity
 - c) Customer Relationship Management
 - d) SWOT Analysis

- 4) **Differentiate between the following:** **(4×5)**
 - a) Advertising and Personal Selling
 - b) Customer Needs and Wants
 - c) Primary Data and Secondary Data in Marketing Research
 - d) Traditional Marketing and Digital Marketing

- 5) **Comment briefly on the following statement:** **(4×5)**
 - a) Customer is the king in modern marketing.
 - b) Customer retention is more profitable than customer acquisition.
 - c) The consumer buying decision is influenced by psychological factors.
 - d) A well-crafted brand distinguishes a product in the market.

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	IBO-06
COURSE TITLE	:	International Business Finance
ASSIGNMENT CODE	:	IBO-06/TMA/2025-2026
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions.

- 1.** “A System of Floating exchange rate fails when government ignores the verdict of the exchange markets on their policies and resort to direct controls over trade and capital flows”. Justify the statement. **(20)**

- 2.** What are the various purposes of different money market instruments? Explain international monetary transfer mechanism citing suitable examples. **(8+12)**

- 3.**
 - a)** What do you mean by Transaction exposure? Describe various techniques available to manage transaction exposure both in the short term as well as in the long term. **(10+10)**
 - b)** What factors determine centralization/decentralization of exchange risk management? Which policy would you advocate for Indian Multinationals? Why?

- 4.**
 - a)** Explain the technique of Transfer Pricing with the help of a suitable illustration. **(10+10)**
 - b)** How does Adjusted Present Value technique differ from other techniques of financial appraisal of Projects? Why is it more suitable for international project appraisal?

- 5.**
 - a)** “Degree of development of financial markets in any country affect the capital structure pattern of domestic companies” Explain with suitable examples. **(10+10)**
 - b)** What do you understand by positioning and unbundling of funds? What are the constraints on positioning of funds? How blocked funds can be moved out of a country?