

**M.Com
2nd Year**

**Master of Commerce
(M.Com)**

**Second Year
Assignments
2021-2022**

For July 2021 and January 2022 admission cycle



**School of Management Studies
Indira Gandhi National Open University
Maidan Garhi, New Delhi -110 068**



Master of Commerce (M.Com)

Second Year

ASSIGNMENTS – 2021-2022

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 2021 and January 2022**). The validity is given below:

1. Those who are enrolled in **July 2021**, it is valid upto **June 2022**.
2. Those who are enrolled in **January 2022**, it is valid upto **December 2022**.

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 BEHAVIOUR
ASSIGNMENT CODE	:	MCO-01/TMA/2021-2022
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions:

1. What is organisational change? Discuss the forces influencing the organisational change? “As the change is introduced in an organisation, it may face the resistance by the organisational members”. Elaborate. **(20)**

2. “Stress is psychological concept leading to both biological and behavioural disorders and is caused by a host of factors”. Discuss and explain the different stressors. **(20)**

3. Write short notes on the following: **(4X5)**
 - (a) Bureaucratic theory
 - (b) Team effectiveness
 - (c) Theory of Attribution
 - (d) Models of men

4. Differentiate between the following: **(4X5)**
 - (a) Classical conditioning and Operant conditioning
 - (b) Formal and Informal Work Groups
 - (c) Power and Authority
 - (d) Organisation Culture and Organisation Climate

5. Comment briefly on the following statement: **(4X5)**
 - (a) Redesigning jobs based on feedback is also a technique of job redesign.
 - (b) Informal channel is the result of the operation of social forces at work place.
 - (c) Organisation Development is the modern approach to management of change for human resources development.
 - (d) The components of organisational effectiveness are managerial policies and practices, employee characteristics, organisational characteristics and the environmental characteristics.

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	MCO-03
COURSE TITLE	:	Research Methodology and Statistical Analysis
ASSIGNMENT CODE	:	MCO-03/TMA/2021-2022
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions:

1. What is meant by business research process? What are the various stages / aspects involved in the research process? **(20)**

2. (a) What do you understand by the term Correlation? Distinguish between different kinds of correlation with the help of scatter diagrams. **(10+10)**
(b) What do you understand by interpretation of data? Illustrate the types of mistakes which frequently occur in interpretation.

3. Briefly comment on the following: **(4X5)**
 - (a) The recognition or existence of a problem motivates research.
 - (b) Quantitative data has to be condensed in a meaningful manner, so that it can be easily understood and interpreted.
 - (c) Decomposition and analysis of a time series is one and the same thing
 - (d) Research reports are the product of slow, painstaking and accurate work.

4. Write short notes on the following: **(4X5)**
 - (a) Comparative Scales
 - (b) Purpose of a Report
 - (c) Binomial Distribution
 - (d) Skewness

5. Distinguish between the following: **(4X5)**
 - (a) Primary and Secondary Data
 - (b) Estimation and testing of hypothesis
 - (c) Sampling and Non-Sampling Errors
 - (d) Bibliography and footnote

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	MCO-04
COURSE TITLE	:	BUSINESS ENVIRONMENT
ASSIGNMENT CODE	:	MCO-04/TMA/2021-2022
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions:

1. What is the concept of Business environment? Explain the emerging scenario of business environment in India. **(5,15)**

2. “The scope and coverage of labour legislation are very wide and overlapping.” Elucidate the statement with a brief overview of labour legislation in India. **(20)**

3. Distinguish between the following: **(7,7,6)**
 - (a) Primary capital market and Secondary capital market
 - (b) Speculative Transaction and Investment transaction
 - (c) Budla system and Equity derivative

4. Write short notes on the following: **(7,7,6)**
 - (a) Nature of Indian Economic Planning
 - (b) Small Scale industries
 - (c) Economic Reforms

5. Comment on the following statements: **(4X5)**
 - (a) India’s export is not more than the China for the year 2019-20.
 - (b) Agricultural and allied products are not the India’s leading export products.
 - (c) Export promotion capital goods scheme does not facilitate import of capital goods in India.
 - (d) Third party exports are not allowed in India..

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	MCO-05
COURSE TITLE	:	Accounting for Managerial Decisions
ASSIGNMENT CODE	:	MCO-05/TMA/2020-2021
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions:

1. (a) Distinguish among variable, fixed and semi-variable costs. Why is this distinction important? **(10+10)**
(b) How cash flow statement is different from income statement? What are the additional benefits to different users of accounting information from cash flow statement?
2. (a) What do you understand by zero base budgeting? How is it different from traditional budgeting? **(10+10)**
(b) "Responsibility accounting is a responsibility set-up of management accounting". Comment.
3. Information regarding Sanjeev Ltd. is as follows: **(20)**

Sales	6,00,000
Less : Variable costs	<u>4,50,000</u>
Contribution	1,50,000
Less : Fixed costs	<u>90,000</u>
Profit	<u>60,000</u>

You are required to calculate:

- (a) Break-even point
 - (b) P/V Ratio
 - (c) Profit on sales of ` 9,00,000
 - (d) Sales required to each a profit of 90,000
 - (e) Margin of safety
4. (a) What do you mean by accounting reports? What are the different types of reports for internal use? **(10+10)**
(b) Explain the significance of Profit-Volume ratio, Margin of Safety and Angle of Incidence?

5. Following are the summary of cash transactions extracted from the books of AB Ltd.: (20)

	Rs.
Balance on 1-07-2016	35,000
Receipts from customers	27,83,000
Issue of shares	3,00,000
Sale of fixed Assets	1,28,000
	32,46,000

	Rs.
Payments to suppliers	20,47,000
Payment for fixed assets	2,30,000
Payments for overheads	1,15,000
Salaries	69,000
Income-Tax	2,43,000
Dividends paid	80,000
Repayment of Bank Loan	2,50,000
	30,34,000

Prepare a cash flow statement of the company for the year ended 30th June, 2017 in accordance with AS-3 (revised) by direct method.

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	MCO-06
COURSE TITLE	:	MARKETING MANAGEMENT
ASSIGNMENT CODE	:	MCO-06/TMA/2020-2021
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions:

1. What is marketing research? What steps are involved in conducting a marketing research study? **(20)**

2. “Developing an effective advertising campaign requires a stream of interconnected decisions on such matters as objective setting, budget setting, media decisions as well as decisions on strong creative strategy”. Elaborate. **(20)**

3. Write short notes on the following: **(4X5)**
 - (a) Buying Behaviour Situations
 - (b) Mass Marketing
 - (c) Internet marketing
 - (d) Functional Middlemen

4. Differentiate between the following: **(4X5)**
 - (a) Product and Production concept of marketing
 - (b) Micro environment and Macro environment
 - (c) Market segmentation and Market targeting.
 - (d) Captive Product Pricing and Product-Bundle Pricing

5. Comment briefly on the following statement: **(4X5)**
 - (a) Different phases of development in Indian market are indicators that there is a revolution undergoing in Indian market.
 - (b) Marketing research is quite pervasive in nature and can be used by the marketing managers in various marketing decision areas.
 - (c) Consumers are being influenced by a number of psychological factors in the purchase of various products and services.
 - (d) Marketing of services is no different from marketing of products, the strategies of the 4 P's, however, require some modifications when applied to services.

TUTOR MARKED ASSIGNMENT

COURSE CODE : **MCO-07**
COURSE TITLE : **Financial Management**
ASSIGNMENT CODE : **MCO-07/TMA/2021-2022**
COVERAGE : **ALL BLOCKS**

Maximum Marks: 100

Attempt all the questions:

1. (a) Why is cost of capital taken as minimum acceptable rate of return on an investment by the firms? Discuss. (10)
(b) How will you calculate the cost of debt capital? Explain with example. (10)
2. (a) Explain and illustrate net present value method and internal rate of return method. What are the limitations of using these methods? (12)
(b) A company's earnings before interest and tax is Rs. 5,00,000. The capital structure is as given below: (8)

	<u>Rs.</u>
10% debentures	15,00,000
12% preference shares	3,00,000
Equity shares of 100 each	10,00,000

The company is in the bracket of 40% tax bracket. Calculate the earnings per share and degree of financial leverage of the company.

3. (a) What are dividends? Are dividends irrelevant? What assumptions substantiate that dividend policy is irrelevant? (10)
(b) Why is stock exchange an important institution of the capital market? (10)
4. (a) Explain the different approaches of working capital policy. (10)
(b) Discuss the different criteria for the selection of proper marketable securities. (10)
5. (a) Discuss the objectives of inventory management. (8)
(b) What is securitization? Explain its merits, demerits and process. (12)