

**Master of Commerce  
M.Com (OLD) IIInd Year**

**Second Year  
Assignments  
2023-2024**

**For July 2023 and January 2024 admission cycle**



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



**School of Management Studies  
Indira Gandhi National Open University**

**Master of Commerce  
M.Com (OLD) II<sup>nd</sup> Year  
ASSIGNMENTS – 2023-2024**

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 2023 and January 2024**). The validity is given below:

1. Those who are enrolled in **July 2023**, it is valid upto **June 2024**.
2. Those who are enrolled in **January 2024**, it is valid upto **December 2024**.

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 **15<sup>th</sup> March**, and if you are planning to appear in December Term-End Examination, you must submit them latest by **15<sup>th</sup> September**.

## TUTOR MARKED ASSIGNMENT

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|                        |   |   |
|------------------------|---|---|
| <b>Course Code</b>     | : | <b>MCO – 01</b>                         |
| <b>Course Title</b>    | : | <b>Organisation Theory and Behavior</b> |
| <b>Assignment Code</b> | : | <b>MCO - 01 /TMA/2023-24</b>            |
| <b>Coverage</b>        | : | <b>All Blocks</b>                       |

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**Maximum Marks: 100**

**Attempt all the questions**

- Q. 1** What are various principles of management? How are modern organizations different from typical classical organizations, in terms of practices of various principles of management? **(20)**
- Q. 2** (a) What is effective communication? Discuss the significance of communication in an organisation? **(10+10)**  
(b) What do you mean by Organisational Culture? Discuss the main characteristics of organisational culture?
- Q. 3** **Comment briefly on the following statements:** **(4×5)**
- a) Positional power is the most powerful power in the organisation.
  - b) Non-financial motivators play a significant role in motivation
  - c) Stress is both positive and negative.
  - d) Laissez faire leadership style is just the opposite of autocratic style.
- Q. 4** **Difference between the following:** **(4×5)**
- a) Autocratic Style and Democratic Style of leadership
  - b) Legitimate power and Coercive power
  - c) Centralization and Decentralization
  - d) Hygiene factors and Motivators
- Q. 5** **Write short notes on the following:** **(4×5)**
- a) Factors influencing politics in the organisation
  - b) Communication Process
  - c) Dimensions of Organisational Climate
  - d) Delegation of authority

## TUTOR MARKED ASSIGNMENT

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|------------------------|---|--|
| <b>Course Code</b>     | : | <b>MCO – 03</b>                                      |
| <b>Course Title</b>    | : | <b>Research Methodology and Statistical Analysis</b> |
| <b>Assignment Code</b> | : | <b>MCO - 03 /TMA/2023-24</b>                         |
| <b>Coverage</b>        | : | <b>All Blocks</b>                                    |

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**Maximum Marks: 100**

### **Attempt all the questions**

- Q. 1** What is meant by statistical fallacy? What dangers and fallacies are associated with the use of statistics? **(20)**
- Q. 2**
- a) What do you mean by a problem? Explain the various points to be considered while selecting a problem. **(10+10)**
  - b) How do you select an appropriate scaling technique for a research study? Explain the issues involved in it.
- Q. 3** **Briefly comment on the following:** **(4×5)**
- a) “A representative value of a data set is a number indicating the central value of that data”.
  - b) “A good report must combine clear thinking, logical organization and sound Interpretation”.
  - c) “Visual presentation of statistical data has become more popular and is often used by the researcher”.
  - d) “The research has to provide answers to the research questions raised.”
- Q. 4** **Write short notes on the following:** **(4×5)**
- a) Comparative Method of Research
  - b) Structure of a Report
  - c) Components of Time Series
  - d) Characteristics of a Binomial Distribution
- Q. 5** **Distinguish between the following:** **(4×5)**
- a) Observation and Experiment
  - b) Schedule and Questionnaire
  - c) Census and Sample
  - d) Exact Tests and Approximate Tests

## TUTOR MARKED ASSIGNMENT

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|------------------------|---|------------------------------|
| <b>Course Code</b>     | : | <b>MCO – 04</b>              |
| <b>Course Title</b>    | : | <b>Business Environment</b>  |
| <b>Assignment Code</b> | : | <b>MCO - 04 /TMA/2023-24</b> |
| <b>Coverage</b>        | : | <b>All Blocks</b>            |

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**Maximum Marks: 100**

**Attempt all the questions**

- 1) How does socio-cultural environment affects business decision-making? Give a brief sketch of the nature of socio-cultural environment prevailing in India. **(20)**
  
- 2) **Write short notes on following:** **(4×5)**
  - a) Call Money Market
  - b) Certificate of Deposits Market
  - c) Money Market Mutual Funds
  - d) Discount and Finance House of India.
  
- 3) Why is Indian economy regarded as an underdeveloped economy? State its basic characteristics. **(20)**
  
- 4) State the salient features of 1956 Industrial Policy Resolution. **(20)**

How far the objectives of this policy could be achieved.
  
- 5) What do you mean by liberalization? State the various factors that necessitated liberalisation of the economy in India? **(20)**

## TUTOR MARKED ASSIGNMENT

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|------------------------|---|--|
| <b>Course Code</b>     | : | <b>MCO – 05</b>                            |
| <b>Course Title</b>    | : | <b>Accounting for Managerial Decisions</b> |
| <b>Assignment Code</b> | : | <b>MCO - 05 /TMA/2023-24</b>               |
| <b>Coverage</b>        | : | <b>All Blocks</b>                          |

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**Maximum Marks: 100**

### Attempt all the questions

- 1) Distinguish among variable, fixed and semi-variable costs. Why is this distinction important? (20)
- 2) **Wire short notes on the following :** (4×5)
  - a) Sales Budget
  - b) Material Budget
  - c) Production Cost Budget
  - d) Overhead Budget
- 3) Write a detailed note explaining the advantages and limitations of standard Costing. (20)
- 4) Explain the different types of the reports that are used in an enterprise. (20)
- 5) Using the P and L account and Balance Sheet given below, prepare Cash Flow Statement both under direct and indirect method. (20)

#### Profit and Loss Account for the year ended 31<sup>st</sup> March, 2005

| (Rs. in thousands)                  |               |              |
|-------------------------------------|---------------|--------------|
|                                     | Years 2004-05 | Year 2003-04 |
| Sales                               | 111780        | 98050        |
| Other Income                        | 390           | 220          |
| Cost of Goods Sold                  | 41954         | 39010        |
| Selling and Administrative Expenses | 16178         | 12500        |
| Profit Before Tax                   | 54038         | 46760        |
| Less: Income Tax                    | 21615         | 18704        |
| Profit After Tax                    | 32423         | 28056        |

**(b) Balance Sheet as on 31<sup>st</sup> March, 2005**

| <b>Liabilities and Shareholder Equity</b> | As on 31-3-05 | As on 31-3-04 |
|---|---------------|---------------|
| Equity Share Capital                      | 180000        | 180000        |
| Retained Earnings                         | 134045        | 101622        |
| Current liabilities                       |               |               |
| Accounts Payable                          | 3526          | 4330          |
| Income Tax Payable                        | 24615         | —             |
| Dividend Payable                          | —             | 25000         |
| <b>Total Liabilities</b>                  | <b>339186</b> | <b>310952</b> |
| <b>Assets</b>                             |               |               |
| Fixed Assets           393000<br>(370000) |               |               |
| Less: Depreciation   92400<br>(90000)     | 300600        | 280000        |
| Current Assets                            |               |               |
| Cash                                      | 6380          | 6000          |
| Accounts Receivable : 20064               |               |               |
| Less: Provision &       (972)             | 19092         | 23568         |
| Inventory : Raw Materials                 | 516           | 636           |
| Finished Goods                            | 598           | 748           |
| Investments                               | 12000         | —             |
| <b>Total Assets</b>                       | <b>339186</b> | <b>310952</b> |

## **TUTOR MARKED ASSIGNMENT**

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|                        |          |                             |
|------------------------|----------|-----------------------------|
| <b>COURSE CODE</b>     | <b>:</b> | <b>MCO-06</b>               |
| <b>COURSE TITLE</b>    | <b>:</b> | <b>MARKETING MANAGEMENT</b> |
| <b>ASSIGNMENT CODE</b> | <b>:</b> | <b>MCO-06/TMA/2023-2024</b> |
| <b>COVERAGE</b>        | <b>:</b> | <b>ALL BLOCKS</b>           |

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**Maximum Marks: 100**

**Attempt all the questions:**

- 1)
  - a) Summarise impact of government regulations affecting marketing practices in rural India. **(10+10)**
  - b) Compare and contrast the concept of micromarketing with that of mass customisation.
  
- 2) What is distribution mix? What interconnectedness does it have with promotion mix? **(20)**
  
- 3) **Write short notes on the following:** **(4×5)**
  - a) Price determination
  - b) Market communication
  - c) Personal selling process
  - d) Social marketing
  
- 4) **Differentiate between the following:** **(4×5)**
  - a) Market skimming and penetration pricing strategies.
  - b) Marketing research and marketing information system.
  - c) Selling and marketing.
  - d) Micro and macro environmental variables.
  
- 5) **Comment briefly on the following statement:** **(4×5)**
  - a) “Marketing helps to create awareness about the product among the consumers and helps them in decision making”.
  - b) “Advertising is nothing but salesmanship in print”.
  - c) “An educated buyer makes a better buyer”.
  - d) “Marketing mix strategies should be different at various stages in the Product Life Cycle PLC”.



## TUTOR MARKED ASSIGNMENT

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|------------------------|---|------------------------------|
| <b>COURSE CODE</b>     | : | <b>MCO-07</b>                |
| <b>COURSE TITLE</b>    | : | <b>Financial Managements</b> |
| <b>ASSIGNMENT CODE</b> | : | <b>MCO-07/TMA/2023-2024</b>  |
| <b>COVERAGE</b>        | : | <b>ALL BLOCKS</b>            |

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**Maximum Marks: 100**

**Attempt all the questions:**

- 1) Discuss the goals of financial management. What are the challenges faced by the financial manager in India? (10+10)
- 2) Explain briefly the capital budgeting process and its importance. (20)
- 3) What is the significance of working capital? Discuss the factors influencing working capital. (10+10)
- 4)
  - a) Differentiate between systematic risk and unsystematic risk. (10+10)
  - b) Differentiate between financial lease and operating lease.
- 5) **Comment briefly on the following statements:** (4×5)
  - (a) “Annuity may be of two types: Regular annuity and Annuity due”.
  - (b) “A firm’s cost of capital has mainly three risks: zero, business and financial risk”.
  - (c) “Capital Rationing is a situation, when there is some ceiling on the availability of funds”.
  - (d) “A securities market is any place where buyers and sellers come together to trade in securities”.