

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

**Second Year
Assignments
2025-2026**

For July 2025 and January 2026 admission cycle



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



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ASSIGNMENTS – 2025-2026**

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 October**.

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 01
Course Title	:	Organisation Theory And Behaviour
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 – 05
Course Title	:	Accounting for Managerial Decisions
Assignment Code	:	MCO - 05 /TMA/2025-26
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions.

- 1) a) Discuss in brief the basic accounting concepts and fundamental accounting assumptions. (10+10)
 b) What are the financial statements? How far are they useful for decision-making purposes?
- 2) **Distinguish between the following:** (4x5)
 a) Direct and indirect costs
 b) Fixed and flexible budgets
 c) Estimating Costing and Standard Costing
 d) Differential costing and managerial costing?
- 3) a) “Funds Flow Statement also suffers from window dressing of accounts and hence fails to give true view of funds movement; for instance, funds from operation can be increased by recording a few dummy sales” - Do you agree to this criticism? Give your views (10+10)
 b) What do you mean by Budgeting? Mention different types of budgets that a big industrial concern would normally prepare.
- 4) Following is the Trial Balance of V.N. Ltd. as on 31st March 2003. Prepare Trading and Profit and Loss Account and Balance Sheet after taking into account the adjustments.

Particulars	Dr. (Rs.)	Cr. (Rs.)
Opening Stock	3,00,000	
Purchases / Sales	9,80,000	13,60,000
Bills Receivable / Bills Payable	20,000	28,000
Patents and Trade Marks	19,200	
General Reserve		62,000
Cash at Bank	1,84,800	
Plant and Machinery	1,16,000	
Debtors and Creditors	1,10,000	70,000
Share Capital		4,00,000
Dividend paid for 2001–2002	36,000	

Profit and Loss A/c (1.4.2002)		94,200
Sundry Expenses	28,200	
Rent	16,000	
Salaries	30,000	
Computers	68,000	
Carriage – Inward	38,000	
Discount Received		12,000
Wages	1,20,000	
Return Outwards		40,000
Totals	20,66,200	20,66,200

Adjustment:

- a) Stock on 31st March 2004 was valued at Rs. 3,42,000
 - b) Depreciate:
 - Plant and Machinery 15%
 - Computers 10%
 - Patents & Trade Marks 5%
 - c) Provision for Bad & doubtful debts is required at Rs. 2,040
 - d) Provide for Rent outstanding Rs. 3200
 - e) Salaries outstanding Rs. 3600
 - f) Proposed Dividend 15%
 - g) Provision for Income Tax 50% & Corporate Dividend tax 12.5% (20)
- 5) a) During the year 2005, Satyam Co. made sales of Rs. 4,00,000. Its gross profit ratio is 25% and net profit ratio is 10% . The stock turnover ratio was 10 times.
- Calculate the following:
- i. Gross Profit,
 - ii. Net Profit ,
 - iii. Cost of Goods Sold,
 - iv. Operating Expenses.
- b) What is a ‘Cash Flow Statement’? Explain the techniques of preparing a cash flow statement. (10+10)

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	:	MCO-07
COURSE TITLE	:	Financial Management
ASSIGNMENT CODE	:	MCO-07/TMA/2025-2026
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions:

- 1) **a)** Explain the various approaches used to value equity shares? **(10+10)**
 b) What are the various statistical techniques available to measure risk?

- 2) **a)** How would you find the cost of capital for proprietorship or partnership? Can **(10+10)**
 you think of any ways to do this "? List them.
 b) Discuss the Indian Industry practices with respect to working capital
 management.

- 3) **a)** What limitations does a company encounter in the use of retained earnings as **(10+10)**
 a source of long-term finance?
 b) Give an overview of Project Finance and distinguish it from corporate
 finance.

- 4) **a)** What is the precise relationship between required rate of return on equity and **(10+10)**
 financial leverage?
 b) Discuss the real-world factors favoring a high-dividend policy.

- 5) **a)** What is securitisation? What are the functions of Special Purpose Vehicle **(10+10)**
 (SPV)?
 b) Explain the different approaches of working capital policy. What are their
 consequences?