

**Bachelor of Commerce with Major in Corporate Affairs and Administration [B.Com (CA&A)]**

## **ASSIGNMENT 2025-2026**

**Collaborative Programme  
(ICSI)**

**AED-01: Export Procedures and Documentation  
ECO-12: Elements of Auditing**

**For July 2025 and January 2026 Admission  
Cycle**



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



## ASSIGNMENT- 2025-26

Dear Students,

As explained in the Programme Guide, you have to do one Tutor Marked Assignment in this Course.

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 assignment as per the schedule. Before attempting the assignments, you should carefully read the instructions given in the Programme Guide.

This assignment is 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 up to **June 2026**.
2. Those who are enrolled in **January 2026**, it is valid up to **December 2026**.

You have to submit the assignment of all the courses to The Coordinator of your Study Centre. For appearing in June Term-End Examination, you must submit assignment to the Coordinator of your study centre latest by **15<sup>th</sup> March**. Similarly for appearing in December Term-End Examination, you must submit assignments to the Coordinator of your study centre latest by **15<sup>th</sup> September**.

### **TUTOR MARKED ASSIGNMENT**

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<b>Course Code</b>	<b>:</b>	<b>AED-01</b>
<b>Course Title</b>	<b>:</b>	<b>Export Procedures &amp; Documentation</b>
<b>Assignment Code</b>	<b>:</b>	<b>AED-01/TMA/2025-26</b>
<b>Coverage</b>	<b>:</b>	<b>All Blocks</b>

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**Maximum Marks: 100**

**Attempt all the questions.**

1. Explain briefly various contracts under Incoterms. Describe the major legal implication of FOB contract. Discuss the duties of an exporter under FOB and CIF contract. **(20)**
  
2. What do you mean by exchange control? Describe the broad objectives of exchange control. Discuss the provisions of foreign exchange regulation concerning exports. **(4+8+8)**
  
3. **Differentiate between the following:** **(4×5)**
  - a) Actual Total Loss and Constructive Total Loss
  - b) Line Shipping Services and Tramp Shipping Services
  - c) Advance licence and Special Imprest License
  - d) Insurance Policy and Insurance Certificate
  
4.
  - a) Why the role of marketing effort is crucial in export promotion? **(10+10)**  
Discuss the measures undertaken in India for strengthening export marketing effort.
  - b) Describe various types of perils in cargo insurance policy against which insurance cover can be obtained.
  
5. **Write a short note on the following:** **(4×5)**
  - a) Special Contracts
  - b) Telegraphic Transfer Rate
  - c) Rush Cargo
  - d) India Trade Promotion Organisation

**TUTOR MARKED ASSIGNMENT**

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<b>COURSE CODE</b>	<b>:</b>	<b>ECO-12</b>
<b>COURSE TITLE</b>	<b>:</b>	<b>ELEMENTS OF AUDITING</b>
<b>ASSIGNMENT CODE</b>	<b>:</b>	<b>ECO-12/TMA/2025-26</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Attempt all the questions.**

1. Discuss the position of an auditor in a company under the provisions of the Companies Act. Also State the qualifications and disqualifications of the auditor for a company. (20)
2. What is a voucher? How would you classify it? What are the special points an auditor should bear in mind while examining a voucher? (20)
3. What do you understand by an Internal check? What are its objectives? Discuss the essentials of a good internal check system. (20)
4. What do you understand by management audit? How does it help management in improvement of its effectiveness. Also distinguish between financial and management audit. (20)
5. **Write short notes on the following:** (4×5)
  - a) Errors of principle
  - b) Auditor's duties regarding verification of liabilities
  - c) Types of Auditor's Report
  - d) Auditor's duties regarding verification of deferred revenue expenditure.