

**Master of Commerce (Finance & Taxation) [M.Com (F &T)]**  
**Master of Commerce (In Business Policy and Corporate Governance) [M.Com (BP &CG)]**  
**Master of Commerce (Management Accounting & Financial Strategic [M.Com (MA &FS)]**

## **ASSIGNMENT**

### **2020-2021**

**Collaborative Programme of  
ICWAI – ICSI – ICAI**

**IBO-1, IBO-2, IBO-6, MCO-1, MCO-3, MCO-04, MCO-5, MCO-6**

**For July 2020 and January 2021 Admission cycle**



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



## ASSIGNMENTS – 2020-2021

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 2020 and January 2021**). The validity is given below:

1. Those who are enrolled in **July 2020**, it is valid upto **June 2021**.
2. Those who are enrolled in **January 2021**, it is valid upto **December 2021**.

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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**Course Code** : **IBO – 01**  
**Course Title** : **International Business Environment**  
**Assignment Code** : **IBO – 01/TMA/2020-21**  
**Coverage** : **All Blocks**

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**Maximum Marks: 100**

**Attempt all the questions.**

- Q-1** Critically examine the modern theory of international trade. **20**
- Q-2** What do you mean by globalization? Describe major forces of globalization with suitable examples. **4+16**
- Q-3** Explain the structure and functions of WTO. Is WTO helpful to international business or is it a hindrance? Substantiate your answer with examples. **14+6**
- Q-4** Comment on the following statements. **5x4**
- (a) Instability of export earnings of developing countries is caused by both demand and supply factors.
  - (b) Culture cannot be easily isolated from factors such as economic and political conditions and institutions.
  - (c) ECGC enhances credit worthiness of not only export business but also of exporters.
  - (d) Ethical dilemmas and ethical lapses are the same.
- Q-5** Write notes on the following: **5x4**
- (a) Political Environment
  - (b) UNCTAD's Integrated Programme on Commodities
  - (c) WTO and Environmental Agenda
  - (d) Multilateral Investment Guarantee Agency (MIGA)

## TUTOR MARKED ASSIGNMENT

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<b>Course Code</b>	<b>:</b>	<b>IBO-02</b>
<b>Course Title</b>	<b>:</b>	<b>International Marketing Management</b>
<b>Assignment Code</b>	<b>:</b>	<b>IBO-02/TMA/2020-21</b>
<b>Coverage</b>	<b>:</b>	<b>All Blocks</b>

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**Maximum Marks : 100**

**Attempt all the questions.**

- Q-1** What is international market segmentation? What are the bases of international market segmentation? **20**
- Q-2** Discuss the emerging global competitive environment. Examine whether small enterprise have scope in the emerging global business environment. **20**
- Q-3** Distinguish between the following: **5x4**
- (a) International and Multinational marketing.
  - (b) High tech positioning and High touch positioning.
  - (c) Direct and Indirect exporting.
  - (d) Trade selling and Missionary selling.
- Q-4** Write short notes on the following: **5x4**
- (a) EPRG Orientation
  - (b) Franchising
  - (c) Test Marketing
  - (d) Transfer Pricing
- Q-5** Comment on the following: **5x4**
- (a) There are several reasons for a business firm to go international.
  - (b) Even after entering the markets a company must answer questions like, should it build, divest or abandon the market it has entered; how many such market it should hold and so on.
  - (c) GATS Eliminates various legal barriers to international marketing in services.
  - (d) International marketing research is full of complexities.

## **TUTOR MARKED ASSIGNMENT**

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**Course Code** : **IBO – 06**  
**Course Title** : **International Business Finance**  
**Assignment Code** : **IBO – 06/TMA/2020-21**  
**Coverage** : **All Blocks**

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**Maximum Marks: 100**

**Attempt all the questions.**

- Q-1** Define Balance of Payments. Explain the inter-relationship between Current Account, Capital Account and Reserve Account with examples. **5+15**
- Q-2** (a) What is foreign exchange market? Explain its significance and the functions of participants. **10+10**  
(b) What is political risk? How do international firms manage political risk arising in the host countries?
- Q-3** What is translation exposure? How is it different from transaction exposure? Discuss the various techniques of managing translation exposure. **5+5+10**
- Q-4** What are the benefits of project export? What are the risk included in project exports? Discuss the various kinds of bonds/guarantees in project export. **6+6+8**
- Q-5** Define yield curve. How is it constructed? How does interest rate risk influence yield curve. Explain. **6+6+8**

**TUTOR MARKED ASSIGNMENT**

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<b>COURSE CODE</b>	<b>:</b>	<b>MCO-01</b>
<b>COURSE TITLE</b>	<b>:</b>	<b>ORGANISATION THEORY AND BEHAVIOUR</b>
<b>ASSIGNMENT CODE</b>	<b>:</b>	<b>MCO-01/TMA/2020-2021</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Attempt all the questions:**

1. How does learning influence the performance of an individual? (20)  
Discuss the different theories of learning.
2. 'A host of factors influence the personality development' Discuss and (20)  
explain the different personality types.
3. **Write short notes on the following :** (4X5)
  - (a) System theory
  - (b) Process of perception
  - (c) Work related attitudes
  - (d) Team Building
4. **Differentiate between the following :** (4X5)
  - (a) Project and Matrix structure of organisation
  - (b) Rational economic man model and Organisational man model
  - (c) Maslow's and Herzberg's motivation theory
  - (d) Job enrichment and Job enlargement
5. **Comment briefly on the following statement :** (4X5)
  - (a) The impact of departmentation is a delineation of executive responsibilities and a grouping of operating activities
  - (b) Attribution is an important concept for understanding perception.
  - (c) Stress is both negative and positive
  - (d) When there is a resistance to change, the management has to take appropriate steps to overcome the resistance.

**TUTOR MARKED ASSIGNMENT**

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<b>COURSE CODE</b>	<b>:</b>	<b>MCO-03</b>
<b>COURSE TITLE</b>	<b>:</b>	<b>Research Methodology and Statistical Analysis</b>
<b>ASSIGNMENT CODE</b>	<b>:</b>	<b>MCO-03/TMA/2020-2021</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Attempt all the questions:**

1. Explain the various methods of collecting primary data pointing out their merits and demerits. **(20)**
  
2. (a) Explain the concept of skewness. How does it help in analysing the data? **(10+10)**  
(b) What is reporting? What are the different stages in the preparation of a report?
  
3. **Briefly comment on the following:** **(4X5)**
  - (a) Classification of data provides a basis for tabulation of data.
  - (b) Research problem would be both abstract and of applied interest.
  - (c) Decision makers use index numbers as part of intermediate computations.
  - (d) Comparison between two things cannot be made unless they are really alike.
  
4. **Write short notes on the following:** **(4X5)**
  - (a) Research Design
  - (b) Statistical Derivatives
  - (c) Normal Distribution
  - (d) Deflating of Indices
  
5. **Distinguish between the following:** **(4X5)**
  - (a) Cluster Sampling and Stratified Random Sampling
  - (b) Simple Bar diagram and Multiple Bar Diagram
  - (c) Correlation and Regression
  - (d) Estimation and Testing of hypothesis.

**TUTOR MARKED ASSIGNMENT**

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<b>COURSE CODE</b>	<b>:</b>	<b>MCO-04</b>
<b>COURSE TITLE</b>	<b>:</b>	<b>BUSINESS ENVIRONMENT</b>
<b>ASSIGNMENT CODE</b>	<b>:</b>	<b>MCO-04/TMA/2020-2021</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Attempt all the questions:**

1. Define Environmental Scanning? What are its characteristics? Discuss (5+5+10)  
the various approaches to environmental scanning.
2. Explain the provisions of the Workmen's Compensation Act, 1923 (10+10)  
regarding employer's liability and the amount of compensation  
payable for injury caused to an employee in course of employment.
3. Can SEBI compel a public company to get its securities listed on (4X5)  
Stock Exchanges while making a public issue? On what grounds can  
the listed securities be delisted by a stock exchange? Explain the rules  
in this regard.
4. Write short notes on the following: (7+7+6)  
  
(a) Economic Growth and Economic Development  
(b) Fiscal Policy  
(c) Problems and prospects of Small Scale Sector
5. Comment on the following statements: (4X5)  
  
(a) Export promotion capital goods scheme does not facilitate import  
of capital goods in India.  
(b) WTO provides forum for negotiations.  
(c) India has been categorized as highest indebted country.  
(d) Technology transfer does not bridge the technological gap between  
business and nation states.



### 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/2020-2021</b>
<b>COVERAGE</b>	:	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Attempt all the questions:**

1. (a) The elements of cost can be presented in the form of a statement called 'Cost Sheet'. **(10+10)**  
Comment. Prepare a proforma of cost sheet showing the important components.  
(b) Briefly explain the issues addressed under Strategic Cost Management.
  
2. (a) Differentiate between fixed and flexible budgeting. **(10+10)**  
(b) Define budgeting and budgetary control. What are the essentials of establishment of Budgeting system?
  
3. Prepare a Cash Flow statement from the following balance sheet of ABC Sugars Ltd. **(20)**

<b>Liabilities</b>	<b>2018</b>	<b>2019</b>	<b>Assets</b>	<b>2018</b>	<b>2019</b>
Share capital	4,00,000	5,00,000	Machinery	5,00,000	7,00,000
General reserve	1,25,000	1,35,000	Long term investments	70,000	56,000
P&L a/c	1,10,000	1,90,000	Stock	2,10,000	2,80,000
12% debentures	2,00,000	1,50,000	Debtors	1,40,000	1,14,000
14% mortgage loan	1,00,000	1,60,000	Cash	20,000	40,000
Creditors			Bank	50,000	20,000
	80,000	95,000	Share issue expenses	25,000	20,000
	10,15,000	12,30,000		10,15,000	12,30,000

Total interest paid during the year amounted to Rs. 37,800

4. (a) What do you understand by Standard Costing? Explain the advantages and limitations of Standard Costing. **(10+10)**  
(b) What is Break Even analysis? Explain the different methods of computing break-even point?
  
5. Calculate the following ratios from the details given below: **(20)**
  - a) Current ratio
  - b) Quick ratio
  - c) Operating ratio
  - d) Gross profit ratio

**Details:**

Current assets: Rs.70,000

Net working capital: Rs. 30,000

Inventories: Rs. 30,000

Sales: Rs. 1,40,000

Cost of goods sold: Rs. 68,000

**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/2020-2021</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Attempt all the questions:**

1. What is marketing information system? What are its major components? (20)  
What considerations one should keep in mind while designing a marketing information system for a firm?
2. Define market targeting and explain the procedure on how to target different markets? How will you evaluate the potential of a target market? (20)
3. Write short notes on the following: (4X5)
  - (a) Geodemographic Segmentation
  - (b) Product mix
  - (c) Rural marketing
  - (d) d. Integrated marketing communication
4. Differentiate between the following: (4X5)
  - (a) Selling and Marketing
  - (b) Market skimming pricing strategy and Penetration pricing strategy
  - (c) Total system approach and Total cost approach of marketing logistics
  - (d) Individual Branding and Umbrella Branding
5. Comment briefly on the following statement: (4X5)
  - (a) It is necessary for a company to scan the changing environment continuously, and change the marketing mix strategies in accordance with the trends of marketing environment
  - (b) Reference groups are groups that serve as frames of reference for individuals in their purchase or consumption decisions.
  - (c) A good salesman has certain qualities and abilities as a result he is able to perform better than others
  - (d) The central idea of an advertising message is referred to as the advertising appeal.