

**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 2021-2022**

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

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

**For July 2021 and January 2022 Admission cycle**



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



## 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 **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**.

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**TUTOR MARKED ASSIGNMENT**

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**COURSE CODE** : **IBO-01**  
**COURSE TITLE** : **International Business Environment**  
**ASSIGNMENT CODE** : **IBO-01/TMA/2021-2022**  
**COVERAGE** : **ALL BLOCKS**

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**Maximum Marks: 100**

**Attempt all the questions:**

1. (a) How can the study of the International Business Environment be useful for Managers? Give your arguments. **(10+10)**  
(b) Briefly explain the Economic and Financial Environment of International Business.
  
2. (a) How does disequilibrium occur in the balance of payments? Describe the methods of correcting the disequilibrium with examples. **(10+10)**  
(b) Illustrate the advantages and disadvantages of FDI. Discuss the role of FDI in the economic development of the host country.
  
3. **Distinguish between the following:** **(4X5)**  
(a) Micro and Macro Business Environment.  
(b) Flexible and Fixed Exchange Rate.  
(c) GATT and WTO.  
(d) Export Sales Contract and Domestic Sales Contract.
  
4. **Comment on the following statements:** **(4X5)**  
(a) Indian foreign trade policy does not facilitate the import of technology.  
(b) ICC has no role in arbitration and conciliation.  
(c) All contracts are agreements but all agreements are not contracts.  
(d) World Trade is not concentrated in a few countries and products.
  
5. **Write notes on the following:** **(4X5)**  
(a) Political Risks.  
(b) Alternative Dispute Resolution (ADR).  
(c) Wagering Agreement.  
(d) Code of Ethics for International Marketing.

## 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/2021-2022</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Attempt all the questions:**

1. “One of the critical decisions in international marketing is the mode of entering the foreign market”. Discuss **(20)**
  
2. What is international marketing communication? Discuss its objectives and highlight the key issues in international marketing communication. **(20)**
  
3. Write short notes on the following: **(4X5)**
  - (a) International Sales People
  - (b) Export agency agreement
  - (c) Data sources
  - (d) Transfer Pricing
  
4. Differentiate between the following: **(4X5)**
  - (a) Probability and Non-probability Sampling Methods
  - (b) Adaptation and Standardization International Advertising
  - (c) Domestic agent and Domestic merchants.
  - (d) Ethnocentric orientation and Polycentric orientation
  
5. Comment briefly on the following statement: **(4X5)**
  - (a) In addition to the general considerations in packaging, there are certain special factors to be considered in export packaging.
  - (b) International marketing displays an interesting paradox with respect to control situation.
  - (c) The revolutionary changes in the information technology is sweeping across global business.
  - (d) A market researchreport must use the format that best fits the needs and desires of its readers.

**TUTOR MARKED ASSIGNMENT**

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<b>COURSE CODE</b>	<b>:</b>	<b>IBO-06</b>
<b>COURSE TITLE</b>	<b>:</b>	<b>INTERNATIONAL BUSINESS FINANCE</b>
<b>ASSIGNMENT CODE</b>	<b>:</b>	<b>IBO-06/TMA/2021-2022</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Attempt all the questions:**

1.   **a)** What were the distinctive features of Brettan Woods System. **(10)**  
      **b)** Briefly discuss the vaious money market instruments with their purpose. **(10)**
  
2.   **a)** Explain the mechanism of money market hedge for managing transaction exposure. **(10)**  
      **b)** What is economic exposure and transaction exposure? How is economic exposure different from transaction exposure? **(10)**
  
3.   **a)** What are the different ways of managing poltical risk? Discuss. **(10)**  
      **b)** What are foreign bonds and eurobonds. What are the advantages of eurobonds owner foreign bonds **(10)**
  
4.   **a)** Discuss the factors that influence the design of world wide corporate capital structure. **(10)**  
      **b)** Describe adjusted present value method? **(10)**
  
5.   **a)** Discuss the merits of foreign direct investment, portfolio investment and short term investment. **(10)**  
      **b)** Write short notes on for faiting **(10)**

## TUTOR MARKED ASSIGNMENT

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**COURSE CODE** : **MCO-01**  
**COURSE TITLE** : **ORGANISATION THEORY AND BEHAVIOUR**  
**ASSIGNMENT CODE** : **MCO-01/TMA/2021-2022**  
**COVERAGE** : **ALL BLOCKS**

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**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

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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/2021-2022</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**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

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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/2021-2022</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**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

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<b>COURSE CODE</b>	<b>:</b>	<b>MCO-05</b>
<b>COURSE TITLE</b>	<b>:</b>	<b>Accounting for Managerial Decisions</b>
<b>ASSIGNMENT CODE</b>	<b>:</b>	<b>MCO-05/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. (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)

	<b>Rs.</b>
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

	<b>Rs.</b>
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

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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 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.