

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 2022-23

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

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

For July 2022 and January 2023 Admission cycle



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

ASSIGNMENTS – 2022-23

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 2022 and January 2023**). The validity is given below:

1. Those who are enrolled in **July 2022**, it is valid upto **June 2023**.
2. Those who are enrolled in **January 2023**, it is valid upto **December 2023**.

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 September**.

TUTOR MARKED ASSIGNMENT

| | | |
|------------------------|----------|---|
| COURSE CODE | : | IBO 01 |
| COURSE TITLE | : | International Business Environment |
| ASSIGNMENT CODE | : | IBO-01/TMA/2022-2023 |
| COVERAGE | : | ALL BLOCKS |

Maximum Marks: 100

Attempt all the questions:

- 1) (a) How does disequilibrium occur in the balance of payments? (10+10)
Describe the methods of correcting the disequilibrium with examples.
(b) What is transfer of technology? Briefly explain mechanisms through which technology transfer takes place?
- 2) How is a void contract different from a voidable contract? Explain (20)
essential elements of a valid contract.
- 3) **Comment on the following:** (4×5)
 - (a) The law of contract is not the whole law of agreement nor is it the whole law of obligations.
 - (b) World Trade is not concentrated in a few countries and products.
 - (c) The effects of globalization have not been favorable on the world economy.
 - (d) Indian foreign trade policy does not facilitate the import of technology.
- 4) **Distinguish between:** (4×5)
 - (a) Implied conditions and Implied warranties
 - (b) Arbitration and Litigation
 - (c) Trade diversion and Trade creation
 - (d) FDI and Portfolio Investment
- 5) **Write short notes on the following:** (4×5)
 - (a) Ethical system of beliefs
 - (b) UNCTAD
 - (c) Asian Development Bank (ADB)
 - (d) Intellectual Property Rights

TUTOR MARKED ASSIGNMENT

| | | |
|------------------------|----------|---|
| COURSE CODE | : | IBO 02 |
| COURSE TITLE | : | International Marketing Management |
| ASSIGNMENT CODE | : | IBO-02/TMA/2022-2023 |
| COVERAGE | : | ALL BLOCKS |

Maximum Marks: 100

Attempt all the questions:

- 1) What is international market segmentation? Discuss the importance of market, segmentation in marketing decisions and explain the bases of market segmentation. (20)
- 2) What do you understand by international marketing research? Explain the significance of international marketing research in today's globalised market. (20)
- 3) **Write short notes on the following:** (4×5)
 - (a) Demographic environment
 - (b) GATS
 - (c) Telemarketing
 - (d) Franchising
- 4) **Differentiate between the following:** (4×5)
 - (a) Differentiated and undifferentiated market targeting
 - (b) Direct and indirect exporting
 - (c) Direct mail and advertising.
 - (d) Local brand and global brand
- 5) **Comment briefly on the following statement:** (4×5)
 - (a) International trade in services is growing much faster than that in products.
 - (b) Planning will not give success unless it is properly implemented.
 - (c) Experienced global marketers view price as a major strategic variable that can help achieve business objectives
 - (d) Report writing is the final phase of marketing research procedure.

TUTOR MARKED ASSIGNMENT

| | | |
|------------------------|----------|---------------------------------------|
| COURSE CODE | : | IBO 06 |
| COURSE TITLE | : | International Business Finance |
| ASSIGNMENT CODE | : | IBO-06/TMA/2022-2023 |
| COVERAGE | : | ALL BLOCKS |

Maximum Marks: 100

Attempt all the questions:

- 1) (a) What are forward contracts? In what circumstances these contracts are used? How are they different from future contracts? (10+10)
(b) What are floating rate notes? Explain its features.
- 2) (a) Discuss the working of Bretton woods system. (10+10)
(b) What do you understand by Balance of payment? What are its components?
- 3) (a) What is international fisher effect? In what situation it operates? (10+10)
(b) Explain how currency futures may be a good hedging technique with the help of an illustration.
- 4) What is Adjusted Present Value (APV) technique? How does it differ from other techniques of financial appraisal of the project? Why it is suitable for international project appraisal? (20)
- 5) (a) What is international cash management? What are its objectives? (10+10)
Which of the gains from centralization of cash management are related to foreign exchange transaction costs?
(b) Explain the different types of financing instruments and arrangements to deal with diverse risk in project export.

TUTOR MARKED ASSIGNMENT

| | | |
|------------------------|---|---|
| Course Code | : | MCO – 01 |
| Course Title | : | Organisation Theory and Behavior |
| Assignment Code | : | MCO - 01 /TMA/2022-23 |
| Coverage | : | All Blocks |

Maximum Marks: 100

Attempt all the questions

- Q. 1** What do you mean by bureaucracy? Discuss its characteristics. (20)
Do you think that bureaucracy enhances efficiency in the organisation. Give your arguments.
- Q. 2** (a) Explain process of perception. What are the factors those influence perception?
(b) Discuss individual management strategies of stress. Do you think that they can reduce stress in the organisation? Discuss. (10+10)
- Q. 3** **Comment briefly on the following statements:** (20)
- a) Persuasion is a fact of modern life
 - b) Stress is moderated by anxiety and burnout.
 - c) Job design is a continuous process.
 - d) Culture is the social glue that helps hold the organisation together.
- Q. 4** **Difference between the following:** (20)
- a) Classical and neo-classical theory of management
 - b) Classical conditioning and operant conditioning
 - c) Positive reinforcement and negative reinforcement.
 - d) Evolutionary and Revolutionary strategies of change
- Q. 5** **Write short notes on the following:** (20)
- a) Resistance to Change
 - b) Work Related Attitudes
 - c) Group Cohesiveness
 - d) Barriers to Communication

TUTOR MARKED ASSIGNMENT

| | | |
|------------------------|---|--|
| Course Code | : | MCO – 03 |
| Course Title | : | Research Methodology and Statistical Analysis |
| Assignment Code | : | MCO - 03 /TMA/2022-23 |
| Coverage | : | All Blocks |

Maximum Marks: 100

Attempt all the questions

- Q. 1** What is Research Design? List the various components of a research design? **(20)**
- Q. 2**
- a) Explain the concept of skewness. How does it help in analyzing the data? **(10+10)**
 - b) What is reporting? What are the different stages in the preparation of a report?
- Q. 3** **Briefly comment on the following:** **(4×5)**
- a) “The research has to provide answers to the research questions raised.”
 - b) “Visual presentation of data makes comparison easy.”
 - c) “The analysis of time series is of great utility not only to research workers but also to economists, businessmen and scientists, etc.”
 - d) “The interpretation of data is a very difficult task and requires a high degree of skill, care, judgment, and objectivity.”
- Q. 4** **Write short notes on the following:** **(4×5)**
- a) Essentials of a good sample
 - b) Coding of data
 - c) Normal Distribution
 - d) Characteristics of a good report
- Q. 5** **Distinguish between the following:** **(4×5)**
- a) Pilot testing and Pre-testing of the Questionnaire
 - b) Price Indices and Value Indices
 - c) Frequency distribution and Probability distribution
 - d) Large samples and Small samples

TUTOR MARKED ASSIGNMENT

| | | |
|------------------------|---|------------------------------|
| Course Code | : | MCO – 04 |
| Course Title | : | Business Environment |
| Assignment Code | : | MCO - 04 /TMA/2022-23 |
| Coverage | : | All Blocks |

Maximum Marks: 100

Attempt all the questions

- 1) What do you understand by business environment? Discuss its importance for the business. (20)
- 2) How does socio-cultural environment affects business decision-making? Give a brief ketch of the nature of socio-cultural environment prevailing in India. (20)
- 3) What is an industrial license? Enumerate the circumstances under which it is necessary. (20)
- 4) Why is Indian economy regarded an underdeveloped economy? State its basic characteristics. (20)
- 5) Explain the concept of globalization as a national policy with particular references to the policy initiative taken by the Government of India since 1991. (20)

TUTOR MARKED ASSIGNMENT

| | | |
|------------------------|---|--|
| Course Code | : | MCO – 05 |
| Course Title | : | Accounting for Managerial Decisions |
| Assignment Code | : | MCO - 05 /TMA/2022-23 |
| Coverage | : | All Blocks |

Maximum Marks: 100

Attempt all the questions

- 1)
 - a) Costs may be classified according to their nature and characteristics. Explain. (10+10)
 - b) State the conditions under which the income statement prepared with absorption costing and marginal costing will give different results.

- 2) **Distinguish between the following:** (4×5)
 - a) Variable and Fixed costs
 - b) Differential costing and Marginal costing
 - c) CVP analysis and Breakeven analysis
 - d) Cash Budget and Master budget

- 3) Following in the Trial Balance of a limited Company as at 31st December, 2021 (20)

| Particulars | Debit | Credit |
|----------------------------|-----------|-----------|
| Share Capital | | 4,00,000 |
| Cash in hand | 6,200 | |
| Rent | 5,300 | |
| Prepaid Expenses | 4,600 | |
| Repairs & Maintenance | 8,600 | |
| Advances from Customers | | 50,000 |
| General Reserve | | 3,00,000 |
| Raw Materials at Cost | 2,67,000 | |
| Sundry Creditors | 3,40,000 | |
| Plant and Machinery | 4,30,000 | |
| Power | 8,800 | |
| Travelling and Conveyance | 4,100 | |
| Auditors' Fees | 1,500 | |
| Cash at Bank | 8,000 | |
| Land | 30,000 | |
| Provision for Taxation | 2,10,000 | |
| Furniture | 12,200 | |
| Staff advances | 5,300 | |
| Sundry Debtors | 1,40,000 | |
| Misc. Income | 54,600 | |
| Finished Goods at cost | 3,10,000 | |
| Income-tax Advances | 3,00,000 | |
| Misc. Expenses | 61,400 | |
| Raw Materials Consumption | 28,60,000 | |
| Sales | 42,30,000 | |
| Development Rebate Reserve | 1,00,000 | |
| Building | 74,100 | |
| Salaries, Wages & Bonus | 11,60,000 | |
| Cash Credit from Bank | 12,500 | |
| Total | 56,97,100 | 56,97,100 |

The following additional information is also available:

- i)** The authorized capital of the company is 80,000 equity shares of Rs. 10 each of which 50% has been issued and has been recommended by the directors.
- ii)** A dividend of 15% on the paid-up capital has been recommended by the directors.
- iii)** The closing stock of finished goods at cost is Rs. 5,60,000.
- iv)** The development rebate reserve is no longer required.
- v)** Depreciation on plant and machinery amounting to Rs. 43,000 on furniture amounting to Rs. 1,300 and on building amounting to Rs. 3,800 has been debited to miscellaneous expenses.
- vi)** Surplus in profit and loss account after proposed dividends, is to be transferred to general reserve.
- vii)** Income-tax assessment for a prior year has been completed, fixing the income tax liability at Rs. 1,55,000 (against which a provision of Rs. 80,000 and advances of income tax of Rs. 70,000 exists in the books).

You are required to prepare:

- i.** Profit and loss account for the year ended 31st December, 2004; and
 - ii.** Balance sheet in the prescribed form as on that date.
- 4)** The Standard Cost of Chemical mixture 'PQ' is as follows: **(20)**
- 40% of material P @ Rs.400 per kg. 60% of material Q @ Rs.600 per kg.
- A standard loss of 10% is normally anticipated in production.
- The following particulars are available for the month of March, 2004.
- 180 kgs of material P have been used @ Rs.680 per kg

220 kgs of material Q have been used @ Rs.360 per kg.

The actual of production of 'PQ' was 369 kgs.

Calculate the following variances:

- a) Material Price Variance
 - b) Material Usage Variance
 - c) Material Mix Variance
 - d) Material Yield Variance
- 5) a) Explain how the variance analysis relating to overheads differ (10+10)
from that relating to material and labour.
- b) In what ways can we analyse sales variances. Explain in detail.

TUTOR MARKED ASSIGNMENT

| | | |
|------------------------|----------|-----------------------------|
| COURSE CODE | : | MCO 06 |
| COURSE TITLE | : | MARKETING MANAGEMENT |
| ASSIGNMENT CODE | : | MCO-06/TMA/2022-2023 |
| COVERAGE | : | ALL BLOCKS |

Maximum Marks: 100

Attempt all the questions:

- 1) What do you mean by Buyer Behavior? Discuss various social and Cultural factors which influence the buyer behavior? (20)
- 2) What are the objectives of Pricing? Discuss the basic methods of Price Determination. (20)
- 3) **Write short notes on the following:** (4×5)
 - (a) Positioning
 - (b) Warehousing
 - (c) Personal Selling
 - (d) Relationship Marketing
- 4) **Differentiate between the following** (4×5)
 - (a) Consumer goods and Industrial goods
 - (b) Selective and Intensive Distribution
 - (c) Advertising and Publicity
 - (d) Selling and Marketing
- 5) **Comment briefly on the following statement:** (4×5)
 - (a) “Rural marketing in India offer huge opportunities and throw challenges to marketers”.
 - (b) “The basic purpose of marketing research is to facilitate decision making process”.
 - (c) “The rate of failure of new products is very high”.
 - (d) “Market Communication plays an important role in a company’s overall marketing program”.