

Master of Commerce (In Business Policy and Corporate Governance) [M.Com (BP & CG)]

ASSIGNMENT
2025-26

Collaborative Programme of ICSI

MCO-1, MCO-3, IBO-1, IBO-6 & MCO-05

For July 2025 and January 2026 Admission cycle



School of Management Studies
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ASSIGNMENTS – 2025-26

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 September**.

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 01
Course Title	:	Organisation Theory and Behavior
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	:	IBO-01
COURSE TITLE	:	International Business Environment
ASSIGNMENT CODE	:	IBO-01/TMA/2025-2026
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions.

1.
 - a) Define Balance of payments disequilibrium. Discuss the major factors affecting balance of payments and the methods of correcting disequilibrium. **(10+10)**
 - b) Distinguish between tariff and non- tariff barriers. Explain various non- tariff barriers to restrict the international trade.
2. What is Globalisation? Describe major forces of globalisation. In what ways does globalisation shape strategic decisions and market expansion in international business? Explain giving suitable examples. **(4+8+8)**
3. **Comment on the following:** **(4×5)**
 - a) Utilitarian is preferred in European countries.
 - b) Agriculture has traditionally been one of the least contentious areas of world trade.
 - c) Settlement is not a desirable solution for business disputes of international character.
 - d) Service sector is not economically important for providing jobs.
4. **Distinguish between:** **(4×5)**
 - a) Classical theory and Neo-classical theory
 - b) Regionalism and Multilateralism
 - c) Arbitration and Litigation
 - d) Telnet and Internet
5. **Write short notes on the following:** **(4×5)**
 - a) Factor Price Equalisation Theorem
 - b) Commodity Composition
 - c) Agreement on Anti- dumping
 - d) International Finance Corporation

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	IBO-06
COURSE TITLE	:	International Business Finance
ASSIGNMENT CODE	:	IBO-06/TMA/2025-2026
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions.

- 1.** “A System of Floating exchange rate fails when government ignores the verdict of the exchange markets on their policies and resort to direct controls over trade and capital flows”. Justify the statement. **(20)**

- 2.** What are the various purposes of different money market instruments? Explain international monetary transfer mechanism citing suitable examples. **(8+12)**

- 3.**
 - a)** What do you mean by Transaction exposure? Describe various techniques available to manage transaction exposure both in the short term as well as in the long term. **(10+10)**
 - b)** What factors determine centralization/decentralization of exchange risk management? Which policy would you advocate for Indian Multinationals? Why?

- 4.**
 - a)** Explain the technique of Transfer Pricing with the help of a suitable illustration. **(10+10)**
 - b)** How does Adjusted Present Value technique differ from other techniques of financial appraisal of Projects? Why is it more suitable for international project appraisal?

- 5.**
 - a)** “Degree of development of financial markets in any country affect the capital structure pattern of domestic companies” Explain with suitable examples. **(10+10)**
 - b)** What do you understand by positioning and unbundling of funds? What are the constraints on positioning of funds? How blocked funds can be moved out of a country?

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. (20)

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%
- 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. **(10+10)**
- 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.