

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

2023-24

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

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

For July 2023 and January 2024 Admission cycle



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

ASSIGNMENTS – 2023-24

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 2023 and January 2024**). The validity is given below:

1. Those who are enrolled in **July 2023**, it is valid upto **June 2024**.
2. Those who are enrolled in **January 2024**, it is valid upto **December 2024**.

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/2023-2024
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions:

1.
 - a) Define international business environment. Differentiate between micro and macro environment with examples. **(10+10)**
 - b) What is political risk? Discuss the major types of political risk with examples.
2.
 - a) Explain various theories explaining emergence of TNCs in the world economy. **(10+10)**
 - b) Highlight the main advantages and disadvantages of TNCs operations for the host country and the investing country.
3. **Comment on the following:** **(4×5)**
 - a) Tariff barriers are not the only instrument to restrict trade and give protection to the domestic import competing industry.
 - b) All contracts are agreements but all agreements are not contracts.
 - c) Indian foreign trade policy does not facilitate the import of technology.
 - d) In the neoclassical model free trade not only equalises the relative commodity price in the two countries but also equalises the relative wage rate.
4. **Distinguish between:** **(4×5)**
 - a) Custom union and Common market
 - b) GATT and WTO
 - c) Export sales contract and Domestic sales contract
 - d) Express contract and Implied contract
5. **Write short notes on the following:** **(4×5)**
 - a) Porter's view of Globalization
 - b) Hosmer's model for ethical analysis
 - c) Role of services in economic development
 - d) Sales of goods act, 1930

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	IBO-02
COURSE TITLE	:	International Marketing Management
ASSIGNMENT CODE	:	IBO-02/TMA/2023-2024
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions:

1. What do you understand by the strategic concept of marketing? How it is different from marketing concept? Explain the basic principles of strategic marketing. **(20)**

2. What is geocentric orientation? Give some examples of Indian firms which have followed in niche marketing ? **(20)**

3. **Write short notes on the following:** **(4×5)**
 - a) SWOT analysis
 - b) Report writing
 - c) Piggy backings
 - d) GATS

4. **Differentiate between the following:** **(4×5)**
 - a) Classification and Tabulation
 - b) Direct mail and Advertising
 - c) Warranty and Guarantee
 - d) Direct and Indirect Selling Channel

5. **Comment briefly on the following statement:** **(4×5)**
 - a) “Global positioning is most effective for product categories that approach either end of 'high-touch high-tech' continuum”.
 - b) “That the potential market size and growth would be an important factor in selecting markets”.
 - c) “Communication has a very important place in marketing”.
 - d) “The revolutionary changes in the information technology is sweeping across global business”.

TUTOR MARKED ASSIGNMENT

COURSE CODE : **IBO-06**
COURSE TITLE : **International Business Finance**
ASSIGNMENT CODE : **IBO-06/TMA/2023-2024**
COVERAGE : **ALL BLOCKS**

Maximum Marks: 100

Attempt all the questions:

1.
 - a) What do you understand by international cash management. Discuss its need and importance. (10+10)
 - b) Explain the importance of cash cycle in cash management.
2. What are the factors for determining centralisation and decentralisation of exchange risk management. Discuss the policies you would advocate for Indian multinationals with suitable examples. (20)
3. **Comment on the following:** (4×5)
 - a) "Devaluation is the least effective remedy for correcting an adverse BOP situation
 - b) Change in exchange rates have radical impact on patterns of international trade and capital flows
 - c) FDI do not saves time and transportation cost
 - d) Tax policy has no impact on foreign investment
4. **Distinguish between:** (4×5)
 - a) Primary holding company and Intermediate holding company
 - b) Amalgamation and Merger
 - c) Discounted cash flow and Non-Discounted cash flow techniques
 - d) Dividend valuation model and Capital asset pricing model
5. **Write short notes on the following:** (4×5)
 - a) International money transfer mechanism
 - b) Repurchase agreements
 - c) Currency derivatives market in India
 - d) Business environment risk index

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 01
Course Title	:	Organisation Theory and Behavior
Assignment Code	:	MCO - 01 /TMA/2023-24
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions

- Q. 1** What are various principles of management? How are modern organizations different from typical classical organizations, in terms of practices of various principles of management? **(20)**
- Q. 2** (a) What is effective communication? Discuss the significance of communication in an organisation? **(10+10)**
(b) What do you mean by Organisational Culture? Discuss the main characteristics of organisational culture?
- Q. 3** **Comment briefly on the following statements:** **(20)**
- a) Positional power is the most powerful power in the organisation.
 - b) Non-financial motivators play a significant role in motivation
 - c) Stress is both positive and negative.
 - d) Laissez faire leadership style is just the opposite of autocratic style.
- Q. 4** **Difference between the following:** **(20)**
- a) Autocratic Style and Democratic Style of leadership
 - b) Legitimate power and Coercive power
 - c) Centralization and Decentralization
 - d) Hygiene factors and Motivators
- Q. 5** **Write short notes on the following:** **(20)**
- a) Factors influencing politics in the organisation
 - b) Communication Process
 - c) Dimensions of Organisational Climate
 - d) Delegation of authority

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 03
Course Title	:	Research Methodology and Statistical Analysis
Assignment Code	:	MCO - 03 /TMA/2023-24
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions

- Q. 1** What is meant by statistical fallacy? What dangers and fallacies are associated with the use of statistics? **(20)**
- Q. 2**
- a) What do you mean by a problem? Explain the various points to be considered while selecting a problem. **(10+10)**
 - b) How do you select an appropriate scaling technique for a research study? Explain the issues involved in it.
- Q. 3** **Briefly comment on the following:** **(4×5)**
- a) “A representative value of a data set is a number indicating the central value of that data”.
 - b) “A good report must combine clear thinking, logical organization and sound Interpretation”.
 - c) “Visual presentation of statistical data has become more popular and is often used by the researcher”.
 - d) “The research has to provide answers to the research questions raised.”
- Q. 4** **Write short notes on the following:** **(4×5)**
- a) Comparative Method of Research
 - b) Structure of a Report
 - c) Components of Time Series
 - d) Characteristics of a Binomial Distribution
- Q. 5** **Distinguish between the following:** **(4×5)**
- a) Observation and Experiment
 - b) Schedule and Questionnaire
 - c) Census and Sample
 - d) Exact Tests and Approximate Tests

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 04
Course Title	:	Business Environment
Assignment Code	:	MCO - 04 /TMA/2023-24
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions

- 1) How does socio-cultural environment affects business decision-making? Give a brief sketch of the nature of socio-cultural environment prevailing in India. **(20)**

- 2) **Write short notes on following:** **(4x5)**
 - a) Call Money Market
 - b) Certificate of Deposits Market
 - c) Money Market Mutual Funds
 - d) Discount and Finance House of India.

- 3) Why is Indian economy regarded as an underdeveloped economy? State its basic characteristics. **(20)**

- 4) State the salient features of 1956 Industrial Policy Resolution. How far the objectives of this policy could be achieved. **(20)**

- 5) What do you mean by liberalization? State the various factors that necessitated liberalisation of the economy in India? **(20)**

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 05
Course Title	:	Accounting for Managerial Decisions
Assignment Code	:	MCO - 05 /TMA/2023-24
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions

- 1) Distinguish among variable, fixed and semi-variable costs. Why is this distinction important? (20)
- 2) **Wire short notes on the following :** (4×5)
 - a) Sales Budget
 - b) Material Budget
 - c) Production Cost Budget
 - d) Overhead Budget
- 3) Write a detailed note explaining the advantages and limitations of standard Costing. (20)
- 4) Explain the different types of the reports that are used in an enterprise. (20)
- 5) Using the P and L account and Balance Sheet given below, prepare Cash Flow Statement both under direct and indirect method. (20)

Profit and Loss Account for the year ended 31st March, 2005

(Rs. in thousands)		
	Years 2004-05	Year 2003-04
Sales	111780	98050
Other Income	390	220
Cost of Goods Sold	41954	39010
Selling and Administrative Expenses	16178	12500
Profit Before Tax	54038	46760
Less: Income Tax	21615	18704
Profit After Tax	32423	28056

(b) Balance Sheet as on 31st March, 2005

Liabilities and Shareholder	As on 31-3-05	As on 31-3-04
Equity		
Equity Share Capital	180000	180000
Retained Earnings	134045	101622
Current liabilities		
Accounts Payable	3526	4330
Income Tax Payable	24615	—
Dividend Payable	—	25000
Total Liabilities	339186	310952
Assets		
Fixed Assets 393000 (370000)		
Less: Depreciation 92400 (90000)	300600	280000
Current Assets		
Cash	6380	6000
Accounts Receivable : 20064		
Less: Provision & (972)	19092	23568
Inventory : Raw Materials	516	636
Finished Goods	598	748
Investments	12000	—
Total Assets	339186	310952

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	MCO-06
COURSE TITLE	:	MARKETING MANAGEMENT
ASSIGNMENT CODE	:	MCO-06/TMA/2023-2024
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions:

- 1)
 - a) Summarise impact of government regulations affecting marketing practices in rural India. **(10+10)**
 - b) Compare and contrast the concept of micromarketing with that of mass customisation.

- 2) What is distribution mix? What interconnectedness does it have with promotion mix? **(20)**

- 3) **Write short notes on the following:** **(4×5)**
 - a) Price determination
 - b) Market communication
 - c) Personal selling process
 - d) Social marketing

- 4) **Differentiate between the following:** **(4×5)**
 - a) Market skimming and penetration pricing strategies.
 - b) Marketing research and marketing information system.
 - c) Selling and marketing.
 - d) Micro and macro environmental variables.

- 5) **Comment briefly on the following statement:** **(4×5)**
 - a) “Marketing helps to create awareness about the product among the consumers and helps them in decision making”.
 - b) “Advertising is nothing but salesmanship in print”.
 - c) “An educated buyer makes a better buyer”.
 - d) “Marketing mix strategies should be different at various stages in the Product Life Cycle PLC”.