

**M.Com
1st Semester**

**Master of Commerce
(M.Com)**

**First Semester
Assignments
2025**

For January 2025 and July 2025 admission cycle



**School of Management Studies
Indira Gandhi National Open University
Maidan Garhi, New Delhi -110 068**



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**Master of Commerce (M.Com)
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ASSIGNMENTS –2025**

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 (**January 2025 and July 2025**). The validity is given below:

- 1 Those who are enrolled in **January 2025**, it is valid upto **June 2025**.
- 2 Those who are enrolled in **July 2025**, it is valid upto **December 2025**.

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 October**.

In case, you are not able to submit the assignment during above mentioned period, you are required to submit the new assignment.

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 01
Course Title	:	Organisation Theory and Behaviour
Assignment Code	:	MCO – 01 /TMA/2025
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions

- Q. 1** a) What are various principles of management? How are modern organisations different from typical classical organisations, in terms of practices of various principles of management? **(10+10)**
- b) What is team building ? Explain various approaches of team building. Do you think that these approaches are helpful in the process of team building.
- Q. 2** a) Explain individual perspective, group perspective, organisational perspective, and integrative perspective of OB. **(10+10)**
- b) Job design encompasses a number of factors: organisational context factors, task factors, job context and content factors, and employee factors.’ Discuss with examples.
- Q. 3** **Comment briefly on the following statements:** **(4x5)**
- a) Organisational culture is described as the set of important understandings, such as norms, values, attitudes, and beliefs, shared by organisational members.
- b) The principles of organisation are guidelines for planning an efficient organisation structure.
- c) Personality development takes place in various stages and a host of factors influence the development.
- d) Job satisfaction is an inner feeling; it is influenced by various organisational and personal variables.
- Q. 4** **Difference between the following:** **(4x5)**
- a) Trait theory and Behavioural theory of leadership.
- b) Formal group and Informal group
- c) Job enrichment and job enlargement
- d) Autocratic Style and Demographic Style
- Q. 5** **Write short notes on the following:** **(4x5)**
- a) Genesis of organisational behaviour
- b) Attitudes influence Behaviour
- c) Need Hierarchy Theory of Motivation
- d) Total Quality Management and Business Process Reengineering.

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 04
Course Title	:	Business Environment
Assignment Code	:	MCO – 04 /TMA/2025
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions.

- Q. 1** What are different types of business environment. Discuss in detail the impact of various components of business environment on firms. **(20)**
- Q. 2** Fair wage and its timely payment are most important concerns of workmen in any business firm. In view of above statement, discuss the various laws that regulate these aspects in India. **(20)**
- Q. 3** Explain the concept of corporate governance. Discuss the broad objectives of corporate governance, and explain as to why accountability is regarded as the key to success in corporate governance. **(20)**
- Q. 4** Define fiscal policy and monetary policy. Discuss in detail their objective and importance for the economy. **(20)**
- Q. 5** What is Trade Related Aspects of Intellectual Property Rights (TRIPS)? Discuss its impact on Indian economy / industries. **(20)**

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 05
Course Title	:	Accounting for Managerial Decisions
Assignment Code	:	MCO – 05 /TMA/2025
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions.

Q. 1	a) Describe briefly the different methods of costing and state the industries to which they can be applied. b) What are the financial statements? How far are they useful for decision-making purposes?	(10+10)
Q. 2	Distinguish between the following : a) cash flow statement and funds flow statement b) leverage ratios and gearing ratios c) fixed and flexible budgeting d) Standard costing and Budgeting	(4x5)
Q. 3	Write short notes on the following : a) Zero based budgeting b) Master budget c) Environmental accounting d) Social accounting	(4x5)
Q. 4	A gang of workers normally consists of 60 skilled, 30 semi-skilled and 20 unskilled. They are paid at standard rates per hour as under: Skilled Re.0.80 Semi-skilled Re.0.60 Unskilled Re.0.40 In a normal working week of 40 hours, the gang is expected to produce 4000 units of output During the week ended 31 December, the gang consisted of 80 skilled, 20 semi-skilled and 10 unskilled. The actual wages paid were @ Re.0.70, Re.0.65 and Re.0.30 respectively. 3200 units were produced. Four hours were lost due to abnormal idle time. Calculate i. Wage variance ii. Wage Rate Variance	(20)

	<ul style="list-style-type: none">iii. Labour Efficiency Varianceiv. Idle Time Variancev. Labour Mix Variancevi. Labour Revised Efficiency Variancevii. Labour Yield Variance	
Q. 5	<ul style="list-style-type: none">a) Describe the reporting needs of different levels of management and how a system of reporting can satisfy it?b) What is trend analysis? List down some trends to look for in the review of financial statement.	(20)

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 21
Course Title	:	MANAGERIAL ECONOMICS
Assignment Code	:	MCO – 21 /TMA/2025
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions.

- Q. 1** What do you understand by price elasticity and explain how is it related to revenue? Discuss in detail about the determinants of price elasticity. **(20)**
- Q. 2** Explain in detail about the economies and diseconomies of scale. Also, distinguish between internal and external economies of scale with the help of an example. **(20)**
- Q. 3** Describe monopolistic and oligopoly competition. Explain the concept of the pricing decisions under monopolistic competition in short run as well as long run. **(20)**
- Q. 4** Discuss about the price discrimination. Explain the different types of price discrimination with the help of relevant example. **(20)**
- Q. 5** Write notes in about 200 words on the following: **(4x5)**
- a) The incremental concept
 - b) The equi-marginal principle
 - c) The discounting principle
 - d) The opportunity cost principle