

**M. Com.
IInd Year**

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

**Also for:
M.Com (F &T)
M.Com (BP &CG)
M.Com (MA &FS)**

**Second Year
ASSIGNMENTS
2015-16**

For July 2015 and January 2016 admission cycle



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

Master of Commerce (M.Com)
Second Year
ASSIGNMENTS – 2015-16

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 2015 and January 2016**). The validity is given below:

1. Those who are enrolled in **July 2015**, it is valid upto **June 2016**.
2. Those who are enrolled in **January 2016**, it is valid upto **December 2016**.

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, 2016 and if you are planning to appear in December Term-End Examination, you must submit them latest by 15th September, 2016.

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 01
Course Title	:	Organization Theory and Behaviour
Assignment Code	:	MCO - 01 /TMA/2015-16
Coverage	:	All Blocks

0Maximum Marks: 100

Attempt all the questions

1. What are various responsibilities of various level of management in an organisation? Explain various functions and role of managers. (20)
2. Discuss the Modern Theory of Organisation. How is it relevant in the modern organisation? (20)
3. What is an individual behavior? Explain the operant conditioning theory of learning. How is it different from the classical conditioning theory of leaning? (20)
4. Differentiate between the following:
 - (a) Maslow's and Herzberg's Theory
 - (b) Psychoanalytic Theory and Self Theory
 - (c) Autocratic or Free-rein style of leadership
 - (d) Intra Personal Conflict and Inter Personal Conflict(4×5)
5. Briefly comment on the following statements:
 - (a) Cross Cultural Management
 - (b) Objectives of Organisational Development
 - (c) Overcoming Resistance to change
 - (d) Culture Person Compatibility(4×5)

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 03
Course Title	:	Research Methodology and Statistical Analysis
Assignment Code	:	MCO - 03 /TMA/2015-16
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all questions.

1. What is business Research Process? Describe the various stages involved in the business research process.

(8+12)

2. Mean examination marks in mathematics in three sections are 68, 75 and 72, the number of student being 32, 43 and 45 respectively in these sections. Find the mean examination marks in mathematics for all the three sections taken together.

(15+5)

3. What do you mean by index number? Explain the procedure for construction and uses of index number in research work.

(8+12)

4. A survey of 320 families with 5 children each revealed the following distribution:

No. of boys	5	4	3	2	1	0
No. of girls	0	1	2	3	4	5
No. of families	14	56	110	88	40	12

Is the result consistent with hypothesis the male and female birth are equally probable?

(10+10)

5. Distinguish between the following:

- (i) Bibliography and Footnote
- (ii) Oral Reporting and Written Reporting

(10+10)

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 04
Course Title	:	Business Environment
Assignment Code	:	MCO - 04 /TMA/2015-16
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions

1. “The scenario of business environment in India is changing very fast.” Elaborate. (20)

2. What is meant by social responsibility of business? Discuss some examples in Indian context. (5+15)

3. Describe salient features of the Companies (amendment) Act 2002. (20)

4. Differentiate between the following:
(a) Money Market and Capital Market
(b) Primary Capital Market and Secondary Capital Market
(c) Public Sector and Joint Sector
(d) Patent and Trade Mark (4×5)

5. Write short notes on the following:
(a) Technology Transfer
(b) Globalisation
(c) Export Promotion Measures
(d) FDI inflow in India (4×5)

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO – 05
Course Title	:	Accounting of Managerial Decisions
Assignment Code	:	MCO– 05/TMA/2015-16
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions

1. Define Accounting. What are its objectives? Explain the role of Management Accountant in a modern business organization. (20)

2. What is Cash Flow Statement? How does cash flow analysis help the management in decision making? Explain the techniques of preparing a Cash Flow Statement. (20)

3. “A budget is a means and budgetary control is the end result”. Explain. (20)

4. The standard cost of chemical mixture ~ PQ’ is as follows:
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, 2005.

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 variance:
a) Material Price Variance
b) Material Usage Variance
c) Material Mix Variance
d) Material Yield Variance (20)

5. What do you mean by differential costing? How does it differ from marginal costing? Explain its practical applications with the help of suitable examples. (20)

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO - 06
Course Title	:	Marketing Management
Assignment Code	:	MCO-06/TMA/2015-16
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions.

1. Explain marketing information system and its components with suitable example.
(20)

2. a) Discuss the factors that influence price determination
b) Describe psychological factors that influence buyer behavior.
(10+10)

3. Differentiate between the following:
 - a) Selling and Marketing
 - b) Micro and Macro environment
 - c) Market Skimming Pricing Strategy & Market Penetration Pricing Strategy
 - d) Advertising and Publicity(4×5)

4. Discuss various steps in developing effective marketing communication.
(20)

5. Write short notes on the following:
 - a) Use Related Segmentation
 - b) Product Mix
 - c) Product Life Cycle
 - d) Channel Conflict(4×5)

TUTOR MARKED ASSIGNMENT

Course Code	:	MCO - 07
Course Title	:	Financial Management
Assignment Code	:	MCO – 07/TMA/2015-16
Coverage	:	All Blocks

Maximum Marks: 100

Attempt all the questions.

1. a) Explain the Interrelationship between investment, financing and dividend decisions.
b) Discuss the role of Financial Manager in the changing scenario of financial management in India. (10+10)
2. Discuss the dividend-price approach and earnings price approach to estimate cost of equity capital with example. (20)
3. a) Financing a business through borrowing is cheaper than using equity. Explain.
b) Discuss the important factors taken into consideration while investing surplus cash in marketable securities. (10+10)
4. There are two projects A and B. The initial capital outlay of A and B are Rs.1,35,000 and Rs.2,40,000 respectively. There will be no scrap value at the end of the life of both the projects. The Cost of Capital is 16%. The company has to choose one project out of the two. The cash inflows as under:

Year	Project A (Rs.)	Project B (Rs.)
1	--	60,000
2	30,000	84,000
3	1,32,000	96,000
4	84,000	1,02,000
5	84,000	90,000

You are required to calculate and comment for each project:

- a) Discounted payback period
 - b) Profitability index and
 - c) Net present value. (20)
5. Followings is the Balance Sheet of a Company as on March 31, 2014

<u>Liabilities and Equity</u>	<u>Rs.(lakh)</u>	<u>Assets</u>	<u>Rs. (lakh)</u>
Equity Share Capital (one lakh shares of Rs.10 each)	10	Fixed Assets (Net)	25
Reserves and Surplus	2	Current Assets	15
15% Debentures	20		
Current Liabilities	<u>8</u>		
	40		<u>40</u>
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The additional information given is as under:

Fixed Costs per annum (excluding interest)	Rs. 8 lakhs
Variable operating costs ratio	65%
Total sales	100 lakhs
Income-tax rate	40%

Calculate the following:

- (a) Earnings per share
- (b) Operating Leverage
- (c) Financial Leverage and
- (d) Combined Leverage

(20)