



ASSIGNMENTS

Master of Commerce (M.Com)

First Semester

SESSION: 2020-2021

SUBMISSION DATES FOR ASSIGNMENTS

S.N	Course Code	Course Title	Assignment Number	Last Date of Submission
1	MCO-01	ORGANISATION THEORY AND BEHAVIOUR	I	Sunday, 28 th February, 2021
2			II	Sunday, 28 th February, 2021
3	MCO-02	BUSINESS ENVIRONMENT	I	Sunday, 28 th February, 2021
4			II	Sunday, 28 th February, 2021
5	MCO-03	ACCOUNTING FOR MANAGERIAL DECISIONS	I	Sunday, 28 th February, 2021
6			II	Sunday, 28 th February, 2021

Please read the instructions carefully before attempting assignment questions.

INSTRUCTIONS FOR DOING ASSIGNMENTS

Dear Learner,

You are required to submit your assignment response within the stipulated time in order to become eligible to appear in the term-end examination. The assignments will be evaluated by the counsellors at your Study Centre. Please submit your assignment response to the Coordinator of your Study Center. For a 4 credit course, there is one Assignment and for 6/8 credit course, there must be minimum 02(two) Assignment.

Purpose of Assignments:

1. Assignments are part of the continuous evaluation process in Open and Distance Learning (ODL) system. Due weightage is given to the marks/grades you obtain in assignments. This will help you for better performance in the term-end examination. If you secure good grades/marks in assignments, your overall performance will improve.
2. Assignments are also a part of the teaching-learning process in the ODL system. Your assignment, after evaluation, will be returned back to you with specific and general comments by the evaluator. This will help you to know your strength as well as your weakness. Thus, it will establish two-way communication between learner and evaluator.

How to Write Assignments:

Please read the instructions for writing the response of an assignment before you start writing your answer.

1. Write your name, programme code, the course title, enrolment no. and study centre name with code in the top sheet of the assignment answer booklet. The format is given below.

PROGRAMME TITLE: _____

ENROLMENT No.: _____ NAME: _____

ADDRESS: _____

COURSE CODE: _____ COURSE TITLE: _____

ASSIGNMENT CODE: _____ STUDY CENTRE: _____

DATE: _____ SIGNATURE: _____

2. Before attempting the assignments, please go through the course materials carefully, understand the same and write answers in your own language and style.
3. Write the answers in your own handwriting. Give sufficient margin in the left side of each page so that the evaluator will give comments on each paragraph/page.
4. Your handwriting should be neat and readable.

Weightage for each Assignments:

1. Each Theory Assignment will carry 25% weightage and term-end examination will carry 75% weightage.
2. Each assignment will be of 100 marks. But it will carry 25% weightage.
3. You have to score minimum pass mark i.e. 40% or P (Pass) Grade in 10-point scale for each assignment. In case you do not submit the assignment or get fail mark in the assignment you have to re-submit in the next year.

MASTER OF COMMERCE
ORGANISATION THEORY AND BEHAVIOUR (MCO-01)
ASSIGNMENT-1

All Questions are Compulsory

Full Marks – 100

Group-A

Q. No. 1

Marks: 1×10 = 10

Explain the following terms in one word/sentence.

- | | |
|-----------------|---------------------|
| a) Emotion | f) Compatibility |
| b) Job-Rotation | g) Mirror Image |
| c) Conflict | h) intrinsic reward |
| d) Attitude | i) Cognitive |
| e) Organisation | j) Scalar chain |

Group -B

Q. No. 2 (Word Limit: 100 Words)

Marks: 5 × 4 = 20

- a) Define Organisational Behavior.
- b) What are the various stages of Group formation?
- c) What do you mean by Carrot and Stick approach?
- d) Distinguish between 'Manager' and 'Leader'.

Group -C

Q. No. 3 (Word Limit: 200 Words)

Marks: 10 × 4= 40

- a) Explain Alderfer's ERG theory.
- b) What are the different OB models? Give details of any two.
- c) What are the findings of Hawthorne Experiments?
- d) Distinguish between 'Authoritarian' and 'Democratic' leadership styles.

Group -D

Q. No. 4 (Word Limit: 300 Words)

Marks: 15 × 2 = 30

(a) What are the dimensions of organizational climate? How can it be made conducive?

(b) What are the emerging challenges to organizational behaviour in the new economic scenario?

MASTER OF COMMERCE
ORGANISATION THEORY AND BEHAVIOUR (MCO-01)
ASSIGNMENT-2

All Questions are Compulsory

Full Marks – 100

Group-A

Q. No. 1

Marks: 1×10 = 10

Explain the following terms in one word/sentence.

- | | |
|--------------------|-------------------------|
| a) LOC. | f) Value |
| b) Perception | g) Traits |
| c) Personality | h) Operant Conditioning |
| d) Self-Esteem | i) Mentoring |
| e) Social learning | j) Forming. |

Group -B

Q. No. 2 (Word Limit: 100 Words)

Marks: 5 × 4 = 20

- a) Which are the disciplines that contribute to OB?
- b) Distinguish between 'Introvert' and 'Extrovert'.
- c) What is Conflict and why it occurs?
- d) What is an organizational structure?

Group -C

Q. No. 3 (Word Limit: 200 Words)

Marks: 10 × 4 = 40

- a) Enumerate McClelland's Achievement Motivation Theory.
- b) What are the Principles of Perception?
- c) Bring out a comparative analysis of 'Theory x' and 'Theory y'.
- d) What are the different types of Groups?

Group -D

Q. No. 4 (Word Limit: 300 Words)

Marks: 15 × 2 = 30

- a) Why do people resist Change? How best change can be managed?
- b) What is informal channel of communication? How important it is in an Organisation?

MASTER OF COMMERCE
BUSINESS ENVIRONMENT (MCO-02)
ASSIGNMENT-1

Full Mark – 100 (Answer all the questions)

GROUP- 'A'

Q. No. 1 Answer the following questions in one word or one sentence (Marks: 1x10 = 10)

- a) Mention the components of Micro Environment of Business.
- b) Define Culture.
- c) What is Social Value?
- d) Expand PESTLE.
- e) What is the meaning of Mores?
- f) Explain Folkways.
- g) What does it mean by Social Audit?
- h) What is OTCEI?
- i) What is Negotiable Instruments Act.?
- j) Explain Sweat Equity.

Group 'B'

Q. No 2. Answer the following questions within 100 Words. (Marks: 5 x 4 = 20)

- a) What is Environmental scanning?
- b) What is dualism in Indian Economy?
- c) Explain the significance of socio-cultural environment.
- d) Distinguish between 'Fundamental Rights' and 'Directive Principles'

Group 'C'

Q. No 3. Answer the following questions within 200 Words. (Marks: 10 x 4 = 40)

- a) Distinguish between Internal and External Environment.
- b) Is Consumer really the King? Explain with your own views.
- c) Distinguish between Certificate of Deposit and Commercial Paper.
- d) Explain the deficiencies of the Indian money market.

Group 'D'

Q. No 4. Answer the following questions within 300 Words. (Marks: 15 x 2 = 30)

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

b) CSR is no more a choice, it is an Obligation. Explain.

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MASTER OF COMMERCE
BUSINESS ENVIRONMENT (MCO-02)

ASSIGNMENT-2

Full Mark – 100 (Answer all the questions)

GROUP- 'A'

Q. No. 1 Explain the following terms in one word or one sentence.

(Marks: 1 x 10)

- a) LAF
- b) Reverse REPO
- c) SEBI
- d) Derivative
- e) Option
- f) Dated Securities
- g) Zero Coupon Bond
- h) CRR
- i) LPG
- j) MFN

Group 'B'

Q. No. 2. Answer the following questions within 100 Words.

(Marks: 5 x 4 = 20)

- a) Distinguish between Broking and Trading
- b) What are the pre-conditions for an IPO?
- c) Explain the significance of Depositories.
- d) Distinguish between Commercial Bill and Treasury Bill

Group 'C'

Q. No 3. Answer the following questions within 200 Words.

(Marks: 10 x 4 = 40)

- a) What is a stock exchange and describe its key functions.
- b) Explain briefly the concept of corporate governance, and enumerate its broad objectives.
- c) What is meant by export-led growth strategy? Why is the Mahalanobis development strategy no longer relevant to India's development efforts?
- d) Distinguish between Fiscal Policy and Monetary Policy.

Group 'D'

Q. No 4. Answer the following questions within 300 Words.

(Marks: 15 x 2 = 30)

- a) Discuss the reasons for the recognition of technological environment as an important dimension of business environment.
- b) State SEBI Guidelines in respect of- Underwriting, Pre-issue advertisement and Basis of allotment.

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MASTER OF COMMERCE
ASSIGNMENT 01
ACCOUNTING FOR MANAGERIAL DECISIONS (MCO 03)

All Questions are Compulsory

Full Marks –100

Group-A

Q. No. 1-Answer the following questions in one word/sentence:

Marks: 1×10= 10

- a) Objective Evidence Concept
- b) Conservatism concept
- c) Sunk Cost
- d) By-Product
- e) Process Costing
- f) Apprenticeship Premium
- g) Capital Redemption Reserve
- h) Unclaimed Dividend
- i) Operating Ratio
- j) Provision for Doubtful Debts

Group –B

Q. No. 2 -Explain the following terms within 100 Words:

Marks: 5 × 4= 20

- a) What are the various sources and applications of fund?
- b) Explain about the limitations of accounting?
- c) The Gross Profit Margin of a company is Rs. 12, 00,000 and the operating expenses are Rs. 4, 50,000. The taxes to be paid are Rs. 4, 80,000. The sales for the year are Rs. 27, 00,000. Calculate Net Profit Margin.
- d) Write a note on Marginal Costing.

Group –C

Q. No. 3 -Answer the following in 200 Words:

Marks: 10× 4= 40

- a) What are the accounting concepts to be observed at the reporting stage? Explain any two in detail.
- b) What are the uses of financial statements?
- c) From the following calculate Gross Profit, operating profit, Profit before tax (PBT) and Profit after Tax (PAT). The balance of profit standing to the credit of Profit and Loss Account after making following adjustments Rs. 61,000.

	Rs.
Depreciation	85000
Proposed Dividend	1,50,000
General Reserves	45,000
Dividend Received	10,000
Loss on sale of fixed assets	23,000
Indirect Business Expenses	3,05,000

However, Income tax @ 50% has not been provided for.

- d) From the following balance sheet of XYZ Co. Ltd. calculate Return on Capital employed.

Balance sheet as on 31.03.2005

Liabilities	Rs.	Assets	Rs.
Share Capital	6,00,000	Fixed assets	9,00,000
Reserves	2,00,000	Current assets	3,00,000
10% Debentures	2,00,000	Investment in	
Provision for Taxation	2,00,000	Govt. securities	2,00,000
Profit and Loss A/c	2,00,000		
	<u>14,00,000</u>		<u>14,00,000</u>

Profit and loss for the period ended 31.03.2005

	Rs.		Rs.
To Cost of goods sold	6,00,000	By Sales	10,00,000
To Interest on Debentures	20,000	By Income from investment	20,000
To Provision for Taxation	2,00,000		
To Net profit after Tax	2,00,000		
	<u>10,20,000</u>		<u>10,20,000</u>

Group –D

Q. No. 4 -Answer the following questions in 300 Words:

Marks: 15× 2= 30

a) The following are the Balance Sheet of M/s. Rao Brother Private Ltd. as on March 2004 and 2005.

Liabilities	2004	2005	Assets	2004	2005
	Rs.	Rs.		Rs.	Rs.
Equity Shares	4,000	4,000	Fixed assets	4,100	4,000
12% Redeemable Preference shares	—	1,000	Less : Depreciation	<u>1,100</u>	<u>1,500</u>
Profit and loss a/c	100	120		<u>3,000</u>	<u>2,500</u>
General reserve	200	200	Sundry Debtors	2,000	2,400
Debentures	600	700	Stock	3,000	3,500
Creditors	1,200	1,100	Prepaid expenses	30	50
Provision for taxation	800	1,000	Cash	120	350
Bank overdraft	1,250	680			
	<u>8,150</u>	<u>8,800</u>		<u>8,150</u>	<u>8,800</u>

Your are required to prepare a Cash Flow Statement.

b) What do you mean by financial statements? How far are they useful for decision-making purposes?

MASTER OF COMMERCE
ASSIGNMENT 02
ACCOUNTING FOR MANAGERIAL DECISIONS (MCO 03)

All Questions are Compulsory

Full Marks –100

Group-A

Q. No. 1-Answer the following questions in one word/sentence:

Marks: 1×10= 10

- a) Budget Manual
- b) Research Budget
- c) Profit Volume Ratio
- d) Angle of Incidence
- e) Incremental Revenue
- f) Activity Based Costing
- g) Yield Variance
- h) Non Controllable Cost
- i) Transfer Price
- j) Appropriation of Profit

Group –B

Q. No. 2 -Explain the following terms within 100 Words:

Marks: 5 × 4= 20

- a) Differentiate between Forecast and Budget.
- b) How semi-variable costs or mixed costs can be segregated into fixed and variable components.
- c) What are the essentials of a good report?
- d) Write a note on inflation accounting.

Group –C

Q. No. 3 -Answer the following in 200 Words:

Marks: 10× 4= 40

- a) What are the essentials of an effective system of Budgeting?
- b) What are the components of a functional budget?
- c) What are the advantages and disadvantages of Zero Base Budgeting?
- d) Calculate overhead variances from the following data.

	Standard	Actual
No. of working days	20	22
Man hours per day	8000	8400
Output per man hour in unit	1.0	0.9
Overhead Cost (Rs.)	1,60,000	1,68,000

Calculate Overhead Variances:

- a) Overhead Cost Variances
- b) Overhead Efficiency Variances
- c) Overhead Capacity Variance
- d) Overhead Calender Variance

Group –D

Q. No. 4 -Answer the following questions in 300 Words:

Marks: 15× 2= 30

- a) What do you understand by differential costing? Explain the practical applications of differential costing.
- b) Prepare a Flexible budget for overheads on the basis of the following data. Ascertain the overhead rates at 50% and 60% capacity.

Variable overheads:	At 60% Capacity (Rs.)
Indirect Material	6,000
Labour	18,000
Semi-variable overheads:	
Electricity: (40% Fixed & 60% variable)	30,000
Repairs: (80% fixed & 20% Variable)	3,000
Fixed overheads:	
Depreciation	16,500
Insurance	4,500
Salaries	15,000
Total overheads	93,000
Estimated direct labour hours	1, 86,000