



# ASSIGNMENTS

Master of Commerce (M.Com)

First Semesters

SESSION: 2019-20

## 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, 20 <sup>th</sup> October, 2019
2			II	Sunday, 3 <sup>rd</sup> November, 2019
3	MCO-02	BUSINESS ENVIRONMENT	I	Sunday, 20 <sup>th</sup> October, 2019
4			I	Sunday, 3 <sup>rd</sup> November, 2019
5	MCO-03	ACCOUNTING FOR MANAGERIAL DECISIONS	I	Sunday, 20 <sup>th</sup> October, 2019
6			II	Sunday, 3 <sup>rd</sup> November, 2019

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.

## ASSIGNMENT-I

### ORGANISATION THEORY AND BEHAVIOUR (MCO-01)

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) Learning             | f) Behaviour    |
| b) Job-design           | g) Compliance   |
| c) Stress               | h) Reflection   |
| d) Span of Control      | i) Cognition    |
| e) Organisational Value | j) Halo- effect |

#### Group -B

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

Marks: 5 × 4= 20

- What is group cohesion?
- Explain 'Scientific Management'.
- What do you mean by social Learning?
- Distinguish between Efficiency and Effectiveness.

#### Group -C

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

Marks: 10 × 4= 40

- Explain and compare the two Modern Theories of Management.
- How do you define Organisation? Explain it's important Principles.
- Give an account of Hawthorne Experiments and their findings.
- What is attitude? Describe the process of attitude formation.

#### Group -D

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

Marks: 15 × 2= 30

- What is Organisational effectiveness? What are its determinants? Explain it with a diagram.
- What do you mean by Organisational development? Describe the process and approaches of Organisational development.

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## ASSIGNMENT-2

### ORGANISATION THEORY AND BEHAVIOUR (MCO-01)

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) Cross-culture      | f) Smoothing |
| b) Country club       | g) Semantic  |
| c) Emotion            | h) Encoding  |
| d) Self-actualization | i) Empathy   |
| e) Social loafing     | j) Norming   |

#### Group -B

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

Marks: 5 × 4= 20

- What are the functions of a leader?
- Distinguish between 'Group' and 'Team'
- What is 'Job-Enlargement'? How it is different from 'Job-Enrichment'?
- Distinguish between 'Stress' and 'Anxiety'.

#### Group -C

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

Marks: 10 × 4= 40

- Enumerate the emerging trends in organizational Behavior.
- Distinguish between 'Hygiene factors' and 'Motivators'.
- Bring out a comparative analysis of 'Theory x' and 'Theory y'.
- Explain the determinants of Job Satisfaction.

#### Group -D

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

Marks: 15 × 2= 30

- What is Conflict? Explain the process and levels of conflict as well as its management.
- Define communication. Explain the barriers to Communication and how to overcome them?

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## ASSIGNMENT-1

### BUSINESS ENVIRONMENT (MCO-02)

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) Micro Environment     | f) Equity    |
| b) Unfair trade Practice | g) Lay-off   |
| c) Social audit          | h) Ex-gratia |
| d) Consumerism           | i) Gratuity  |
| e) Mixed economy         | j) Dividend  |

#### Group -B

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

Marks: 5 × 4= 20

- What are the expectations of 'stake holders' in a business?
- Explain the three goals of environmental scanning.
- What is External environment of Business?
- How Money market is different from Capital Market?

#### Group -C

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

Marks: 10 × 4= 40

- What are the major components of Business environment? Explain their impact on Business.
- What is Social Responsibility of Business?
- Distinguish between Fundamental Rights and Directive Principles.
- Give an account of the Companies ( Amendment) Act.2000.

#### Group -D

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

Marks: 15 × 2= 30

- 'Business environment is highly dynamic and complex. 'Justify'.
- Give reasons for which Indian Money Market remains underdeveloped. What remedial measures do you suggest for improvement?

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## ASSIGNMENT-2

### BUSINESS ENVIRONMENT (MCO-02)

All Questions are Compulsory

Full Marks – 100

#### Group-A

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

**Marks: 1×10= 10**

Explain the following terms:

- |                       |                     |
|-----------------------|---------------------|
| a) Reverse repo       | f) CRR              |
| b) Mutual Fund        | g) Capital adequacy |
| c) Book building      | h) Red-herring      |
| d) Derivatives        | i) GDP              |
| e) Sweat Equity share | j) Trade deficit    |

#### Group -B

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

**Marks: 5 × 4= 20**

- Distinguish between 'Commercial Paper' and 'Certificate of Deposit'.
- State the features of Stock exchange.
- What are the advantages of holding shares in Demat form?
- Distinguish between Speculative transactions and Investment transactions.

#### Group -C

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

**Marks: 10 × 4= 40**

- Explain the role of SEBI in controlling stock market operations.
- What is the role of Public sector in India?
- Distinguish between Economic growth and Economic development.
- What are the problems faced by Small sector Industries in India?

#### Group -D

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

**Marks: 15 × 2= 30**

- What is Corporate Governance? Outline the various measures adopted in India to ensure good corporate governance.
- Describe important Export measures initiated by Govt. of India. Do you think these measures facilitate foreign trade? Discuss.

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## ASSIGNMENT-1

### ACCOUNTING FOR MANAGERIAL DECISIONS (MCO-03)

All Questions are Compulsory

Full Marks – 100

#### Group-A

Q. No. 1(Word Limit: 50 Words)

Marks: 1×10= 10

Explain the following terms in one word/sentence.

- |                        |                           |                       |
|------------------------|---------------------------|-----------------------|
| a) Cost Concept.       | e) Accounting Standard.   | i) Capital Reserve.   |
| b) Accounting Equation | f) Common size statement. | j) Current Liability. |
| c) Overheads.          | g) Abnormal loss.         |                       |
| d) Fictitious Asset.   | h) Liquid asset.          |                       |

#### Group -B

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

Marks: 5 × 4= 20

- Distinguish between Prime cost and Work Cost.
- Distinguish between Capital Expenditure and revenue Expenditure.
- Distinguish between Provision and Reserve.
- Distinguish between Gross Profit and Net Profit.

#### Group -C

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

Marks: 10 × 4= 40

- Write a note on nature and limitations of financial statements.
- What is du-Pont analysis of financial statement? What are its merits?
- “ A budget is a means and budgetary control is the end result”. Explain.
- The following information is given to you.  
(i) current ratio=2.5. (ii) working capital=Rs.90000/-  
Find out:-Current Assets and Current Liabilities.

### Group -D

Q. No. 4

Marks: 15 × 2= 30

a) Trial balance of M/S Samaleswari Enterprises as on 31-03-2019 is as follows:

DEBIT BALANCE.	Rs.	CREDIT BALANCE	Rs.
▪ Land & Building	20000	Capital	80000
▪ Plant & Machinery	50000	Sundry Creditors	8000
▪ Furniture & Fixture	4000	Discount Received	900
▪ Opening Stock	16300	Outstanding Expenses	1550
▪ Purchases	80000	Sales	150000
▪ Salaries	6000	Provision for Repairs.	6000
▪ Carriage on Sales.	1500		
▪ Carriage inward	2000		
▪ Custom duty	8000		
▪ Advt.& Publicity	5400		
▪ Wages	15000		
▪ Rent	3000		
▪ Postage & Stationery	1500		
▪ General Expenses	3200		
▪ Repairs to Machinery	2000		
▪ Loan to Chidambaram	5000		
(Given on 01-07-2018@9% PA)			
▪ Prepaid Insurance	200		
▪ Sundry debtors.	20000		
▪ Cash in hand	250		
▪ Bank balance	3100		
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	246450	246450	
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The following information is also given relating to the operations.

- Closing Stock was. Rs.14900
- Depreciation to be written off@3% on land and building,10% on plant and machinery and 5% on Furniture and Fixtures.
- Provision of Rs.1500/- is credited every year for repairs and renewals.
- A reserve of 2% on Sundry Creditors is to be made for discount

From the above information ,prepare Trading, Profit & Loss Account of M/S Samaleswari Enterprises as on 31-03-2019.

b) M/S Jai Jagannath Ltd. made a profit of Rs.1800000/-for the year ended 31-03-2019 after considering the following:

	Rs.	
○ Depreciation on Building	52000	
○ Depreciation on Plant and Machinery	35000	
○ Transfer to General Reserve	10000	
○ Goodwill written off	8000	
○ Plant and Machinery having book value of Rs.1400/-sold for.	10000	
○ Profit on sale of Investment	7000	

The following was the position of current Assets and Liabilities of the Company as on 31-03-2018 and 31-03-2019.

	31-03-2018.	31-03-2019
-Debtors	45000	35000
-Stock	72000	80000
-Cash	12000	21000
-Creditors	56000	62000
-Outstanding Expenses	7000	5000
-Prepaid Expenses	4000	5000
-Bills Payable	11000	15000

Calculate Cash flow from operating Activities.

**NB: WORD LIMIT IS NOT APPLICABLE TO NUMERICAL PROBLEMS.**

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## ASSIGNMENT-2

### ACCOUNTING FOR MANAGERIAL DECISIONS (MCO-03)

All Questions are Compulsory

Full Marks – 100

#### Group-A

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

**Marks: 1×10= 10**

- |                             |                         |                      |
|-----------------------------|-------------------------|----------------------|
| a) Budget Manual.           | e) Cost-Centres.        | i) Margin of Safety. |
| b) Zero based Budgeting.    | f) Profit-Volume Ratio. | j) Absorption cost.  |
| c) Variance Analysis.       | g) Funds Flow.          |                      |
| d) Management by Exception. | h) Operating cycle.     |                      |

#### Group -B

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

**Marks: 5 × 4= 20**

- What is cash budget and how it is prepared?
- Explain the practical application of differential costing.
- “Break-even chart is an important managerial tool”. Justify.
- Distinguish between Fixed budget and Flexible budget.

#### Group -C

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

**Marks: 10 × 4= 40**

- Distinguish between Standard Cost and Estimated cost.
- “Responsibility Accounting is a responsibility set-up of management accounting”. Comment.
- What is Marginal Costing? Enumerate its applications in Managerial decision making.
- A Manufacturing company finds that while the cost of making a component no.007 in its own company is Rs.8.00 each, the same is available in the market at Rs.6.50 with an assurance of continuous supply.

Give your suggestions as to whether to make or buy the product. Should you change your decision if case the supplier would quote the price Rs.5.50 instead of Rs.6.50 with the following cost data of yours.

MATERIALS-RS.3.00, DIRECT LABOUR-RS.2.00, VARIABLE EXP.-1.00, DEPRECIATION AND OTHER FIXED EXP.-RS.2.00 (TOTALING RS.8.00).

#### Group -D

**Q. No. 4.**

**Marks: 15 × 2= 30**

- In a manufacturing concern, the standard time fixed for a month is 8000 hours. Standard wage rates per hour is Rs.22.50. During the month 50 workers were employed and average working days per month is 25 days. A workers work for 7 hours in a day. Total wage bill for the month comes to Rs.2,18,750/-. There was a stoppage of work for 100 hours due to power failure .Calculate:
  - Labour Cost Variance,
  - Rate of Pay Variance,
  - Net Labour Efficiency Variance,
  - Idle time variance.
- Koshala Distributors Produces only a single Product with a Plant Capacity of 8000 units, Sales reported 5000 units, sales price per unit is Rs.50, variable cost per unit is Rs.25/-, total fixed cost incurred is Rs.80000/-.  
Calculate the break-even points in terms of:- (i) Units, (ii) Rupees, and (iii) Capacity.  
Give explanations and narrations in details.

**NB: WORD LIMIT IS NOT APPLICABLE TO NUMERICAL PROBLEMS.**

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