



Dr. B. R. AMBEDKAR OPEN UNIVERSITY

ROAD NO. 46, JUBILEE HILLS, HYDERABAD – 500 033

Dear Student,

We are enclosing two assignments in each course, for all the courses of M.Com. I Year (2021-22 Batch) and II Year (2020-21 Batch). Please note the following points while answering these assignments:

1. Assignments are compulsory and carry a weightage of 30% in each course.
2. You have to submit both the assignments compulsorily. You will not be allowed to appear for the year-end examinations for any course, if you do not submit the assignments in time.
3. Each assignment carries a maximum of 15 marks and you have to get a minimum of 40% of marks, i.e., 6 out of 15, to qualify in that assignment. If you fail to get the minimum marks in any assignment, you have to resubmit that particular assignment along with the relevant batch. **Repetition of the same assignment will not be allowed.**
4. The maximum marks for each course at the year-end examination are 70 and you have to get a minimum of 40% i.e., 28 out of 70.
5. Division will be awarded on the basis of the aggregate marks obtained in assignments and the year-end examinations.
6. Dates of submission for the assignments are:

ASSIGNMENTS SUBMITTED AFTER THE DUE DATE WILL NOT BE ACCEPTED.

7. If, you fail to submit the assignments within the stipulated time, your results will be declared only after the submission and evaluation of all the assignments.
8. If any student fails to submit the assignments within the stipulated time, he/she has to answer the set of assignments that are sent to the batch in progress at that time.
9. You have to submit your assignments at the Study Centre to which you are attached.

10. The first page of your response sheet should be in the following format.

Enrolment No. :
Name of the Candidate :
Address :
Mobile No. :
Email.id :
Name of the Programme :
Course Code & Title :
Assignment No. :
Study Centre :
Date of Submission :
Signature :

11. Please go through the relevant course units thoroughly before you answer assignments.

12. If the assignment is of a problem model, you have to answer it in the proper format. You should give working notes also wherever necessary.

13. Before submitting the assignment, check it up carefully to make sure that you have covered all the important points of the question.

14. You are required to use only foolscap size paper for your response. Allow some margin on the left in order to facilitate the evaluator to record his comments.

15. You have to answer the assignments in your own words.

16. Do not copy from the response sheets of other students. If copying is noticed, the assignments of all such students will be rejected.

17. Start each assignment on separate sheet of paper.

18. You can consult your counsellors and get clarification on your doubts while answering the assignments.

19. The assignments should be neatly hand written. **Typed or Computerized assignments will not be accepted.**

20. You have to prepare your responses in duplicate, submit the original at your study centre and retain the second copy with you as a record.
21. You can collect back the evaluated assignments from your study centre, if you want.
22. In case you request for a change of study centre, you should submit your assignments only to the original study centre until the University effects the change of the study centre.
23. Further correspondence should be made to the following address:

**The Director (SSB)
Dr. B. R. Ambedkar Open University
Prof. G. Ram Reddy Marg,
Road No.46, Jubilee Hills,
Hyderabad – 500 033.**

*Sd/-
HEAD
DEPARTMENT OF COMMERCE*



DR. B. R. AMBEDKAR OPEN UNIVERSITY
DEPARTMENT OF COMMERCE

MASTER OF COMMERCE (M.Com.) – I YEAR

COURSE - 01: ORGANIZATION THEORY AND BEHAVIOUR
(2021 – 22 Batch)

ASSIGNMENT – I

Answer **all** the questions
Each question carries **FIVE** marks

Marks : 15

1. (a) Distinguish between Systems and Contingency theories of organisation with the help of suitable examples.
(b) Discuss Hawthorne experiments and analyse their implications for organisations.
2. (a) What are the assumptions of Neo-classical Theory? Explain the criticism levelled against Neo-classical Theory.
(b) Discuss the similarities and dissimilarities among the four models of Organisational Behaviour.
3. (a) Explain the meaning, scope and assumptions of Organizational Behaviour.
(b) Define learning and explain the process, types and functions of learning.

ASSIGNMENT – II

Answer **all** the questions
Each question carries **FIVE** marks

Marks : 15

1. (a) What is Learning? Explain its principles with suitable examples. Discuss the Learning Cycle.
(b) Define the term 'group' and explain the stages of group formation. Analyse why people join groups.
2. (a) Define "Motivation". Explain the theories of Motivation.
(b) What is Organizational Climate? How is it cultivated.
3. Explain the following:
 - a) Transactional leadership.
 - b) Organisational Climate and Organisational Culture.
 - c) Indicators of organizational effectiveness.



DR. B. R. AMBEDKAR OPEN UNIVERSITY
DEPARTMENT OF COMMERCE
PROGRAM: MASTER OF COMMERCE (M.Com.) – I YEAR
COURSE – 02: ACCOUNTING FOR MANAGEMENT

(2021-22 Batch)

ASSIGNMENT – I

(Marks : 15)

Answer **all** the questions
Each question carries **five** marks

1. Describe fully the limitations of Financial Accounting and point out how management accounting helps in overcoming them.
2. (a) Following are the income statements of a company?

Particulars	2020	2021	Particulars	2020	2021
To Opening Stock	75,000	1,80,000	By Net Sales	9,00,000	10,50,000
To Purchases	4,30,000	5,00,000	By Closing Stock	1,80,000	2,00,000
To Salaries	55,000	75,000	By Income from Investment	10,500	13,000
To Wages	40,000	58,000	By Dividends	5,000	7,000
To Rent and Taxes	32,000	35,000	By Discount	4,000	5,000
To Depreciation	36,000	54,000	By Profit on sale of land	8,000	12,000
To Selling Exps.	11,000	11,200			
To Commission	5,000	4,500			
To Loss on Sale of plant	----	8,500			
To Interest	10,000	13,000			
To Income Tax	2,80,000	2,10,000			
To Net Profit	1,33,500	1,37,800			
	11,07,500	12,87,000		11,07,500	12,87,000

Prepare common size and comparative statements and comment on the profitability of the company.

- 2 (b) From the following information pertaining to a company prepare its Trading, P&L A/c for the year ended March 31, 2021 and a summarised Balance Sheet as at that date.

Current ratio	2.5
Quick ratio	1.3
Proprietary ratio (Fixed assets / Proprietary fund)	0.6
Gross profit ratio	10%

Debtors velocity	40 days
Sales	Rs.14,60,000
Working Capital	Rs. 2,40,000
Bank overdraft	Rs. 30,000
Net profit	10% of proprietary funds
Closing stock is 10% more than opening stock.	

3. The summarised Balance Sheets of XYZ Ltd., as at 31-03-2020 and 2021 are given below:

Liabilities	2020 Rs.	2021 Rs.	Assets	2020 Rs.	2021 Rs.
Share Capital	4,50,000	4,50,000	Fixed Assets	4,00,000	3,20,000
General Reserve	3,00,000	3,10,000	Investments	50,000	60,000
P & L A/c	56,000	68,000	Stock	2,40,000	2,10,000
Creditors	1,68,000	1,34,000	Debtors	2,10,000	4,55,000
Provision for Tax	75,000	10,000	Bank	1,49,000	1,97,000
Mortgage Loan	0	2,70,000	---	0	0
	10,49,000	12,42,000		10,49,000	12,42,000

Additional Information:

- Investments Costing Rs.8,000 were sold during the year 2021 for Rs.8,500;
- Provision for tax made during the year was Rs.9,000;
- During the year, part of the fixed assets costing Rs.10,000 was sold for Rs.12,000 and the profit was included in P & L Account; and
- Dividend paid during the year amounted to Rs.40,000

You are required to prepare Funds Flow Statement and also Cash Flow Statement as per AS-3

ASSIGNMENT – II

Answer **all** the questions
Each question carries **FIVE** marks

Marks : 15

- 1.(a) Kamal Company Ltd., manufactures and sells four types of products under the brand names of P, Q, R and S. The sales mix in value comprises 33 1/3%, 41 2/3%, 16 2/3% and 8 1/3 % of products P, Q, R & S respectively. The total budgeted sales (100%) are Rs.6,00,000 per month.

Variable Costs:	Product P	-	60% of Selling Price
	Q	-	68% of Selling Price

R - 80% of Selling Price

S - 40% of Selling Price

Fixed Costs are Rs.1,47,000 per month.

Calculate the Break even point for the Products.

- 1(b) A Company manufactures and sells a single product 'X' whose selling price is Rs.40 per unit and the variable cost is Rs.16 per unit.
- i) If the fixed cost for the year are Rs.4,80,000 and annual sales are at 60% of margin of safety calculate the rate of net return on sales, assuming income tax of 40%
- ii) For the next year, It is proposed to add another product line 'Y' whose selling price would be Rs.50 per unit and the variable cost Rs.10 per unit. The total fixed costs are estimated at Rs.6,60,000. The sales mix of X and Y would be 7:3. At what level of sales next year, would the Company break even? Give separately for both X and Y, the break-even sales in rupees and quantities.

2. AKOSUMA Ltd. is engaged in 3 distinct lines of production. Their production cost per unit and selling prices are as under:

	A	B	C
Production (Units)	3,000	2,000	5,000
	Rs.	Rs.	Rs.
Marginal Cost	18	26	30
Wages	7	9	10
Variable overheads	2	3	3
Fixed overheads	5	8	9
Total Cost	32	46	52
Selling Price	40	60	61
Profit	8	14	9

The management wants to discontinue one line and gives you the assurance that production in two other lines shall rise by 50%. They intend to discontinue the line which produces Article A as it is less profitable.

- a) Do you agree to the scheme in principle? If so, do you think that the line which produces 'A' should be discontinued.
- b) Offer you comments and show the necessary statements to support your decision.
3. What do you mean by HRA? Discuss the present value of Future Earnings Method of HRA with the help of an example.



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DEPARTMENT OF COMMERCE

MASTER OF COMMERCE (M.Com.) – I YEAR

COURSE - 03: FINANCIAL MANAGEMENT

(2021 – 22 Batch)

ASSIGNMENT – I

Answer **all** the questions
Each question carries **FIVE** marks

Marks : 15

1. (a) Discuss the objectives and functions of financial management with suitable examples.
(b) What is meant by agency problem? Explain the role of finance manager in an MNC.
2. (a) “Individuals show a time preference for money”. Explain.
(b) Find the present value of Rs. 2000 due in 6 years if money is worth compounded semi-annually.
3. a) What is meant by Risk & Uncertainty? Explain the various causes of risk and uncertainty in the project.
b) Indian Airways Ltd., has given following possible cash inflows for two of their projects ‘A’ and ‘B’, out of which one has to be selected. Both the projects will require an equal investment of Rs.10,000.

Possible Events	PROJECT ‘A’		PROJECT ‘B’	
	Cash Inflows (Rs.)	Probability	Cash Inflows (Rs.)	Probability
I	8,000	0.1	24,000	0.10
II	10,000	0.2	20,000	0.15
III	12,000	0.4	16,000	0.50
IV	14,000	0.2	12,000	0.15
V	16,000	0.1	8,000	0.10

Which project should be selected for investment? Why?

ASSIGNMENT – II

Answer **all** the questions
Each question carries **FIVE** marks

1. (a) What are the various sources of finance?
(b) A company has the following capital structure

		(Rs. Lakhs)
Equity Capital	1,00,000 shares of Rs. 10 each	10
Reserves and surplus	(retained earnings)	8
12% Debentures	5,000 numbers of Rs. 100 each	<u>5</u>
		<u>23</u>

- (i) If the company is paying dividend at 27%, calculate the cost of equity and weighted average cost of capital, based on book values.
- (ii) If the market value of equity shares is Rs. 15 each and if the debentures are quoted at Rs. 95 each, what is the weighted average cost of capital, based on market values. **Note : Tax rate in both cases is 50%.**
2. (a) ABC Limited and XYZ Limited operates in the same line of business of manufacture of rubber components. However, their cost structures and financing structures differ substantially. An analysis of their financial performance has revealed the following data:

Particulars	ABC Ltd., (Rs.in lakhs)	XYZ Ltd., (Rs.in lakhs)
Sales	750	1100
Variable Cost	300	500
Fixed Cost	250	200
Operating Profit, EBIT	200	400
Interest	75	80
Profit Before Tax	125	320

- (1) Find out DOL and DFL for both.
- (2) (a) What is your interpretation of DOL and DFL for both firms?
(b) Explain the objectives of Receivables, Cash and Inventory Management with suitable Examples.
- (3) (a) The following are the details regarding the operations of Modi Xerox during a period of 12 months.
- | | | |
|------------------------|---|--------------|
| Sales | - | Rs.40,00,000 |
| Selling price per Unit | - | Rs.25 |
| Variable cost per Unit | - | Rs.6 |
| Average cost per Unit | - | Rs.8 |
| Collection period | - | 45 days |
- Calculate Average Investment in receivables and also calculate fixed cost.
- b) Write a note on Matching approach and Conservative approach of working capital financing mix.



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DEPARTMENT OF COMMERCE

PROGRAM: MASTER OF COMMERCE (M.Com.) – I YEAR

COURSE - 04: MARKETING MANAGEMENT

(2021 – 22 Batch)

ASSIGNMENT – I

Answer **all** the questions
Each question carries **FIVE** marks

Marks : 15

1. a) Define Marketing and discuss the approaches to understand marketing.
b) Discuss the role of marketing in economic development of the country.
2. a) Define the concept of services marketing. Discuss the characteristics and factors influencing the growth of services sector in India.
b) Explain the various forms of marketing organizations with suitable example and their relative advantages and disadvantages.
3. Explain the benefits of and bases for market segmentation. And also discuss the factors helpful to a marketing manager to understand the various factors influencing consumer behaviour.

ASSIGNMENT – II

Answer **all** the questions
Each question carries **FIVE** marks

Marks : 15

1. a) What are the elements and stages involved in New Product Development? State reasons for new products failure?
b) Discuss the various types of branding and branding decisions with suitable examples.
2. a) What is product pricing? Describe any two methods of pricing methods with their relative merits and demerits.
b) Explain the major decisions relating to marketing channels.
3. a) Define the term 'advertising'. Explain the importance of advertising media and point out their relative role in promoting industrial products of your choice.
b) Explain the steps involved in personal selling process. How publicity and public relations are different from personal selling?



DR. B. R. AMBEDKAR OPEN UNIVERSITY
DEPARTMENT OF COMMERCE
PROGRAM: MASTER OF COMMERCE (M.Com.) – I YEAR
M.COM (P) – 05: BUSINESS ENVIRONMENT
(2021- 22 Batch)
Assignment – I

Answer **all the** questions
Each question carries **five** marks

(15Marks)

1. How do you understand business environment? Explain the contemporary business objectives and process of environmental analysis.
2. What is the difference between budgetary deficit and fiscal deficit?
3. a) What is the need for economic planning in India? Discuss in detail the economic growth, achievements and factors responsible for periodic setbacks during economic recession.
b) Identify and explain structural changes in the industrial sector of India.

ASSIGNMENT – II

Answer **all** the questions
Each question carries **FIVE** marks

Marks : 15

- 1 a) Explain the objectives and methods of privatization with suitable examples.
b) Examine the growth and performance of small scale industry in India. Briefly explain the Central Government protective policies and incentives schemes for small industries.
2. Is it possible to eliminate all middlemen in the channel of distribution on account of ONLINE business transactions? Discuss.
3. a) Discuss the impact of industrial policies on the industrial structure and growth of India. Explain the major issues and Narasimham Committee Recommendations on financial sector reforms.
b) Bring out the highlights of India's EXIM Policy, and describe the process of internationalization and functional strategies of MNCs.
