



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

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

**COURSE - 06: QUANTITATIVE TECHNIQUES**  
**(2020-21 Batch)**

**ASSIGNMENT – I**

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

**Marks : 15**

1. (a) Explain the process of Research.  
(b) Explain the methods of Research highlighting their advantages and limitations.  
(c) Define “Hypothesis” and identify the sources of hypothesis. Also explain how a hypothesis is formulated and tested.

4. The following data are a local newspaper’s readership figures, in thousands:  
Year : 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021  
Readers : 53 65 74 85 92 105 120 128 144 158 179 195  
Do trend analysis, and forecast the total number of readers for 2022 and for 2023

3. Calculate co-efficient of correlation

X	20	30	40	50	60	70	80
Y	14	25	30	52	40	45	65

- (c) Give the bivariate data:

X	1	5	3	2	1	1	7	3
Y	6	1	0	0	1	2	1	5

Find the following:

- (i) Fit a regression line of Y on X and hence predict Y, if X = 10.
- (ii) Fit a regression line of X on Y and hence predict X, if Y = 2.5.
- (iii) Calculate Karl Pearson’s coefficient of correlation

## ASSIGNMENT – II

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

**Marks : 15**

1. The profit (or loss) from an investment is normally distributed with a mean of Rs.11200 and a standard deviation of Rs.8250.
  - a. What is the probability that there will be loss rather than a profit?
  - b. What is the probability that the profit will be between Rs.10000 and Rs.20000?
  - c. Find X such that the probability that the profit will exceed X is 25%
  - d. If the loss exceeds Rs.10000 the company will have to borrow additional cash. What is the probability that the company will have to borrow additional cash?
  - e. Comment on the risk in the investment.
  
2. Samples of students were drawn from two universities and from their weights in kgs., means and standard deviations are calculated. Make a large sample test to test the significance of the difference between the means.

	<b>Mean</b>	<b>SD</b>	<b>Size of the sample</b>
University "A"	55	10	400
University "B"	57	15	100

- 3.a) How is the decision making under risky situations different from decision making under uncertain situations?..
  
- (b) Discuss the concept of 'Saddle Point' with a suitable example.

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**COURSE – 07: COST ACCOUNTING & CONTROL**

(2020-21 Batch)

**ASSIGNMENT – I**

**(Marks : 15)**

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

1. “Costs may be classified in a variety of ways according to their nature and the information needs of management”. Explain and discuss this statement, illustrating with examples of the classification required for different purposes.
2. CC Company engaged in contract work has the following Trial Balance on March 31, 2021.

	Dr.	Cr.
	Rs.	Rs.
Share Capital: Shares of Rs.10 each	----	3,51,800
Profit and Loss A/c. as on 1 <sup>st</sup> April, 2020	----	25,000
Provision for depreciation on Plant & Tools	----	63,000
Cash received on Contract No. 101	----	12,80,000
Creditors	----	81,200
Land & Buildings (at Cost)	74,000	----
Plant & Tools (at Cost)	52,000	----
Bank Balance	45,000	----
Contract No.101: Materials issued	6,00,000	----
Direct Labor	8,30,000	----
Expenses	40,000	----
Plant & Tools at site (at Cost)	1,60,000	----
	-----	-----
	18,01,000	18,01,000
	-----	-----

Contract No.101 having a contract price of Rs.24,00,000 was begun on April 1, 2020 and contractee pays 80% of the work completed and certified. The cost of work done since certification is estimated to be 16,000. After the Trial Balance was extracted on 31<sup>st</sup> March, 2021, plant costing Rs.32,000 was returned to the stores and materials at site on that date were valued at Rs.30,000. Provision to be made for sub-standard

work amounting to Rs.6,000 on contract No.101 and for depreciation of all Plant and Tools at 12.5% on cost.

Prepare contract No.101 A/c. showing the computation of profit, if any, for which credit may be taken in 2020-21 and prepare the Balance Sheet of CC Company on 31<sup>st</sup> March, 2021.

3. A product passes through three processes A, B & C from the following information, prepare process Accounts, Abnormal Loss A/c. and Abnormal Gain A/c. assuming that there were no opening or closing stock. 10,000 units were issued to process 'A' in the beginning at a cost of Rs.1 per unit. The other data and expenses are as follows:

Particulars	Process A	Process B	Process C
Sundry materials (Rs.)	1,000	1,500	1,350
Labour (Rs.)	5,000	8,000	6,500
Direct expenses (Rs.)	1,050	1,780	2,400
Normal Wastage (% of input)	2	5	6
Sale price of Wastage (Per Unit) (Rs.)	1.25	1.50	2.00
Actual Output (Units)	9,600	9,200	8,600

### ASSIGNMENT – II

Answer **all** the questions

Each question carries **FIVE** marks

**Marks : 15**

1. A company, making a single product, produces accounts for costing period as follows:

	Rs.	Rs.
Direct material	792	
Direct wages	1,192	
Variable overhead	1,940	
Fixed overhead	1,040	4,964
	-----	
Profit		976
		-----
Sales		5,940

The original budget was in respect of 500 units per period, but during this period only 460 units were produced and sold.

Standard direct wages rate is Rs.0.80 per hour and standard variable overhead rate is 0.50 per hour.

Cost variances during the period are as follows:

	Gains	Losses
Material price	---	8
Material usage	---	16
Wages rate	20	---
Labour efficiency	---	60
Variable overhead efficiency	---	100
Fixed overhead cost	---	40
Sales price	180	---

From the above information, prepare for the period the original budget and a flexible budget for the sales achieved.

2. A Company is producing currently 70,000 units with an installed capacity of 1,00,000 units of production. Maximum capacity cannot be utilized for want of market.

The cost per unit break-up of the product is shown below:

	Per unit Rs.
Direct Material	10.00
Direct Wages	7.00
Variable overhead	2.00
Fixed overhead in total	Rs.2,80,000
Selling price per unit	Rs. 25

The company has received three extra offers from outsiders for different units as under:

- a) 1,000 units @ Rs.20/- per unit
- b) 2,000 units @ Rs.21/- per unit
- c) 3,000 units @ Rs.22/- per unit

You are required to advise the management on the acceptability of the offers by showing the calculations of the differential cost analysis.

3. (a) "Cost audit is a necessity and not a luxury and is viewed as a barometer to measure the operational performance, the effectiveness of utilisation and working results". Illustrate.  
(b) "Cost control does not aim at reduction in cost. Its object is merely to ensure the maximum utility of the cost incurred". Discuss to what extent you agree with this statement.



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**COURSE – 08 : TAXATION**

(2020-21 Batch)

**ASSIGNMENT – I**

Answer **all** the questions

Each question carries **FIVE** marks

**Marks : 15**

1. Explain the following in not more than 10 lines each.
  - a. Deemed Previous Year
  - b. Rules of Set Off and Carry Forward of Losses
  - c. Block of Assets Model of Depreciation
  - d. Rules of Remuneration payable to Partners under Section 40(b).
  - e. Minimum Alternate Tax
  
2. List out the Deductions under Chapter VI-A of the Income Tax Act.
  
3. The following details of Incomes received during the year are submitted for you to calculate the Tax Liability of Mr. Parankusham for the current previous.
  - a) Basic Salary Rs. 45,000 per month.
  - b) Dearness Allowance Rs. 12,000 per month.( 50 % Enters into service benefits)
  - c) Bonus 20% of salary.
  - d) House Rent Allowance Rs. 18, 000 per month. ( He lived in his own house)
  - e) Medical Allowance (Fixed) Rs. 12,000
  - f) Rent received from let out house property Rs. 15,000 per month.
  - g) Municipal Taxes of the let out house property (Due) Rs. 10,000 per annum.
  - h) Maintenance Charges (paid by the tenant) for the house property let out Rs. 2,000 per month.
  - i) Interest on loan taken for the construction of the house property paid Rs. 45,000 and due Rs. 22,000.
  - j) He paid interest on loan for his self-occupied house Rs. 2,50,000 during the year.
  - k) During the relevant previous year Mrs. X has sold a house property which was purchased in the year 2000-01 for Rs. 6,00,000 when the index was 100. Selling expenses incurred Rs. 20,000. The index in the year of sale was 301.
  - l) Bank Interest Received Rs. 20,000 (net).
  - m) Lottery Amount Received Rs. 1,00,000 (Gross).
  - n) Rent from foreign agriculture lands Rs. 40,000.
  - o) Rent from Indian Agriculture lands on which Agriculture was carried out Rs. 1,32,000.
  - p) Rent from hiring of plant and machinery Rs. 12,000.
  - q) Dividends received from Indian Company Rs. 13,000.

- r) Dividends Received from foreign Company Rs. 11,000.
- s) Gift received in kind from a relative Rs. 21,000 and cash gift of Rs. 25,000.
- t) Donation given to temple Rs. 10,000.
- u) Medical Insurance Premium paid Rs. 25,000, LIC Premium on own life Rs. 75000

## **ASSIGNMENT – II**

Answer **all** the questions

Each question carries **FIVE** marks

**Marks : 15**

1. From the following information calculate the Book Profits and the related limit of remuneration payable to the partners of a Firm assessed as such.
  - a) A, B and C are the partners.
  - b) B is a non working partner.
  - c) Remuneration paid to each partner Rs. 3,00,000 per annum.
  - d) Interest on Capital paid to each of the partner @ 22 % is Rs. 66,000.
  - e) Capital Loss debited to the P & L Account Rs. 1, 30,000.
  - f) Rent Received Credited to the P & L Account Rs. 2,20,000
  - g) Net Profit disclosed by the P & L Account is Rs. 5,52,000.
  
2. Map the journey of GST introduction in India.
  
3. What are the conditions to be satisfied for claiming Input Tax Credit?

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**COURSE - 09: FINANCIAL MARKETS & SERVICES**

(2020 – 21 Batch)

### **ASSIGNMENT – I**

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

**Marks : 15**

1. Critically evaluate the Indian financial system.
2. a) Discuss the financial sector reforms and their impact on Indian banking sector.  
b) Explain the recommendations of Narasimham Committee on banking sector.
3. a) Distinguish between Money Market and Capital Market.  
b) Explain the functions of i) Money Market, ii) Capital Market.

### **ASSIGNMENT – II**

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

**Marks : 15**

1. Explain the role of various instruments used in the regulation of India Money Market and discuss their effectiveness.
2. Write a brief note on the following.
  - i) Reforms in the Indian money market
  - ii) Importance of **SEBI** guidelines in primary market.
3. Discuss in brief the following:
  - i) Role of Venture Capital in the development of a country.\
  - ii) Discuss tin brief the Merchant Banking activities in relation to issue of securities.
  - iii) Importance of Mutual Funds in India.

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**COURSE - 10: HUMAN RESOURCE MANAGEMENT**

(2020-21 Batch)

**ASSIGNMENT – I**

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

**Marks : 15**

1. a) Explain the functions of HRM in organizational development.  
b) Briefly explain the various contemporary issues in HRM.
2. a) Discuss the employment sources of human resources in the context of advancement of technology.  
b) What are the approaches to understand human resource development in the context of career planning and organizational development in India?
3. a) Discuss in detail the factors affecting recruitment and its impact on personnel policy of an organization.  
b) What is Human Resource Planning? Discuss the importance of placement and placement policy by taking any organization of your choice.

**ASSIGNMENT – II**

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

**Marks : 15**

1. a) What are the essentials of job evaluation? Discuss various methods, advantages and problems of job evaluation.  
b) What are the objectives of wage and salary administration? Discuss the reasons for wage differentials among the employees of the same organization.
2. a) Discuss the evolution of trade unions in India and also explain the objectives and privileges of trade unions.  
b) Trace the trade union movement in India.
3. a) How training and education are different from each other? Discuss various methods of modern training methods.  
b) Briefly explain the organizational plans for career planning and development. Illustrate with suitable example.

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