



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 (2022-23 Batch) and II Year (2021-22 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:

FIRST ASSIGNMENT **31.03.2023**

SECOND ASSIGNMENT **30.04.2023**

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 Officer Incharge, (LSC)
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
(2022 – 23 Batch)

ASSIGNMENT – I

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

Marks : 15

1. a) Explain the principles of Classical Organisation Theory?
b) Define 'System' and explain the different subsystems.
2. Examine the trends in the models of organisational behaviour as they developed over a period. Which type of model do you suggest to Universities? Why?
3. What is perception? Explain the perceptual process? Discuss the factors affecting perception.

ASSIGNMENT – II

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

Marks : 15

1. What is Learning? Explain its principles with suitable examples. Discuss the Learning Cycle.
2. What is the concept of Organisational Conflict? Are Organisational Conflicts always dysfunctional? Discuss in detail. How do you resolve Conflicts in the Organisations?
3. Discuss in detail, the various styles of leadership. Which style do you think is more suitable to Indian Environment? Why?



DR. B. R. AMBEDKAR OPEN UNIVERSITY
DEPARTMENT OF COMMERCE
PROGRAM: MASTER OF COMMERCE (M.Com.) – I YEAR
COURSE – 02: ACCOUNTING FOR MANAGEMENT
(2022-23 Batch)

ASSIGNMENT – I

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

Marks : 15

1. Examine the role of management accounting in a fast changing business environment. In what manner can management accounting be considered as an extension of financial accounting? Give salient points of distinction between the two.
2. 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 MRG Ltd. as on March 31, 2021 and 2022 are as follows:

	March 31, 2021 Rs.	March 31, 2022 Rs.
Fixed assets (at cost)	16,00,000	19,00,000
Less Depreciation	4,60,000	5,80,000
	<u>11,40,000</u>	<u>13,20,000</u>

Trade investments	2,00,000	1,60,000
Debtors	3,00,000	3,50,000
B/R	1,00,000	2,00,000
Bank	1,60,000	1,10,000
Preliminary expenses	1,40,000	1,20,000
	20,40,000	22,60,000
Share capital	7,00,000	9,00,000
Capital reserve	----	20,000
General reserve	3,40,000	4,00,000
Debentures	4,00,000	2,80,000
P&L A/c	1,20,000	1,50,000
Liabilities for goods and services	2,40,000	2,60,000
Proposed dividend	60,000	72,000
Provision for tax	1,80,000	1,70,000
Unpaid dividend	-----	8,000
	20,40,000	22,60,000

During the year 2022 the company.

- i) Sold one machine for Rs.50,000; the cost of machine was Rs.1,28,000 and the depreciation provided for it amounted to Rs.70,000
- ii) Redeemed debentures @ 103
- iii) Sold some trade investments at profit credited to capital reserve.
- iv) Decided to value the stock at cost, whereas previously the practice was to value stock at cost less 10%. The stock according to books on 31-3-2021 was Rs.1,08,000, the stock on 31-3-2022 Rs.1,50,000 was correctly valued.

You are required to prepare the statement of changes in working capital and funds flow statement.

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ASSIGNMENT – II

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

Marks : 15

1. From the following Balance sheets of a company, prepare Cash Flow Statement:

Balance Sheets

LIABILITIES	31-3-2021	31-3-2022	ASSETS	31-3-2021	31-3-2022
Equity Share Capital	4,00,000	6,00,000	Goodwill	1,00,000	80,000
12% Preference					
Share Capital	2,00,000	1,00,000	Land & Buildings	2,00,000	1,00,000
General Reserve	40,000	60,000	Plant	1,80,000	3,82,000
Profit & Loss A/c	36,000	54,000	Trade Investments	20,000	70,000
Proposed Dividend	56,000	78,000	Debtors	1,50,000	2,16,000
Bills Payable	70,000	1,06,000	Stock	1,70,000	1,56,000
Outstanding Expenses	16,000	15,000	Cash	34,000	56,000
Provision for Tax	56,000	64,000	Preliminary Exps.	20,000	14,000
	-----	-----		-----	-----
	8,74,000	10,74,000		8,74,000	10,74,000
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Additional Information

Depreciation charged on Land and Buildings is Rs.1,00,000 and on Plant is Rs.50,000 during the year.

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 your comments and show the necessary statements to support your decision.
3. What is Current Cost Adjustment Accounting? Discuss the adjustments to be made while preparing financial statements under CCA method.



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DEPARTMENT OF COMMERCE

MASTER OF COMMERCE (M.Com.) – I YEAR

COURSE - 03: FINANCIAL MANAGEMENT

(2022 – 23 Batch)

ASSIGNMENT – I

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

Marks : 15

1. a) Explain the objectives of Financial Management.
b) How is the finance function in a firm organised? What functions do finance managers perform?
c) Discuss risk return trade off?
d) What do you understand by time value of money?
2. a) What are the different types of Capital Budgeting decisions?
b) If you deposit Rs.1000 today in a bank which pay 10% interest compounded annually. What will be the amount of deposit after 8 years and 12 years.
c) A project requires an initial investment of Rs.20,000 and generates the following CFs for 5 Years.

YEAR	1	2	3	4	5	
CFs (Rs.'000)	6	8	5	4	4	

Calculate Pay Back period of the project.

- d) An investment project will cost Rs.50,000 initially and it is expected to generate cash flows in years one through four of Rs.25,000, Rs.20,000, Rs.10,000 and Rs.10,000. What is the project's NPV? Assume a 10% Risk –free rate.
3. a) What are the causes of risk and uncertainty?
b) Define project formulation? and explain the stages of project formulation.
c) From the following data state which project in better:

YEAR	A	B
0	-10,000	-10,000
1	4,000	5,000
2	4,000	6,000
3	2,000	3,000

Riskless discount rate is 5% Project 'A' is less risky as compared to project B. The management considers risk premium at 5% and 10% respectively appropriate for discounting the Cash flows.

d) Differentiate between NPV and IRR methods of project evaluation.

ASSIGNMENT – II

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

Marks : 15

1.
 - a) Discuss the dimensions of a firm's credit policy.
 - b) Explain the various dividend policies followed by the Indian corporate world.
 - c) Differentiate between the business risk and financing risk of a firm. How are they measured by the leverage.
 - e) XYZ Ltd. Issues 15% preference shares of the face value of Rs.100 each at a flotation cost of 4%. Find out the cost of capital of preference share if the preference shares are irredeemable.

2.
 - a) Explain the accounting treatment of leasing.
 - b) From the following information determine the EOQ.
 - a) Monthly consumption – 150 Units.
 - b) Listed price per unit – Rs.10
 - c) Trade discount allowed is 25% of the list price
 - d) Cost of carrying per unit –Ps.1
 - e) Cost of placing an order – Rs.25
 - f) The usage is evenly spread throughout the year.
 - c) Sandeep Electronics Ltd. has current operating income of Rs.12 lakhs. The company has Rs.60 lakhs, 12% debentures.
The cost of capital (Equity)=15%
Calculate the current value of the firm, using traditional model.
 - d) Deepak Machines Ltd., wants to relax its credit policy. It sells at present 50,000 units at a price of Rs.150 per unit, the variable cost is Rs.120 per unit and the average cost per unit is Rs.126. All the sales are on credit, the average collection period being 30 days.

With the relaxation of credit policy it is expected that sales will increase by 10% and average age of receivables to 60 days. Assuming 15% refunds, should the firm relax its credit policy?

3.

- a) Explain briefly the motives for holding cash.
- b) Define the term venture capital? Explain its features and characteristics.
- c) The following information is available for Mr.X Corporation Ltd.

EPS – Rs.6

Rate of return on investments – 20%

Rate of return received by shareholder is-16%

What will be the price per share as per Walter model if the payout ratio is: (a) 40% (b) 50% (c) 60%

- d) Calculate the average cost of capital before tax and after tax from the following information.
(Assume that the tax is 55%)

TYPES OF CAPITAL	PROPORTION IN THE NEW CAPITAL STRUCTURE (%)	BEFORE TAX COST OF CAPITAL (%)
Equity Capital	25	24.44
Preference Capital	10	27.29
Debentures	50	7.99
Retained earnings	15	18.33



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

COURSE - 04: MARKETING MANAGEMENT

(2022 – 23 Batch)

ASSIGNMENT – I

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

Marks : 15

- 1) Explain the different approaches to understand Marketing. Also discuss the relevance of Marketing in different sectors.
- 2) What is marketing environment? What are the factors of marketing environment. Discuss the importance of International Marketing.
- 3) a) Define segmentation and discuss the bases for segmentation.
b) Discuss in detail, the importance and factors influencing consumer behaviour.

ASSIGNMENT – II

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

Marks : 15

- 4) How do you classify products? What are the factors determining product diversification? And also describe the stages in new product development.
- 5) What is the role of pricing in marketing Mix? Discuss various methods of pricing with suitable examples.
- 6) a) Explain the significance and factors influencing channel design decisions.
b) Briefly explain the purpose of advertising and steps involved in measuring advertising effectiveness.



DR. B. R. AMBEDKAR OPEN UNIVERSITY
DEPARTMENT OF COMMERCE
PROGRAM: MASTER OF COMMERCE (M.Com.) – I YEAR
M.COM (P) – 05: BUSINESS ENVIRONMENT
(2022- 23 Batch)
Assignment – I

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

(15Marks)

1. A. Explain the process of Environmental Analysis.
B. List out the various second generation reforms that you have learnt about.
2. Write briefly about:
 - a. The factors influencing corporate governance, and
 - b. Socio-economic objectives of planning in India.
3. Write short notes on:
 - a. Methods of Privatisation, and
 - b. The characteristics of small business enterprises.

ASSIGNMENT – II

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

Marks : 15

4. Explain lucidly as to what you understand by:
 - i) Industrial Policy, and
 - ii) Monetary Policy of a Country.Give one or two pertinent examples for each of these concepts.
5. Learn and explain from the open sources the following, in or about a page or two:
 - a. Goods and Service Tax (GST) *or* Value Added Tax (VAT) ; and
 - b. Foreign Direct investment (FDI).
6. What are Multinational Corporations (MNCs)? Explain briefly the various determinants of MNC activity.
