



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.



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

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

COURSE - 06: QUANTITATIVE TECHNIQUES
(2021-22 Batch)

ASSIGNMENT – I

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

Marks : 15

1. Define research and discuss the different steps involved in research process?
2. a) Explain various components of time series.

b) 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. a) Explain what is meant by coefficient of correlation between two variables. What are the different methods of finding correlation? Distinguish between positive and negative correlation.
- b) The following data are from an article entitled "Italian business fears ECU delay".

Year	Italy's Deficit/ GDP ratio (%)	Lira/Mark exchange-rate
2007	9.5	925
2008	9.4	970
2009	7.5	1050
2010	6.5	1100
2011	4.0	1020
2012	6.0	980

Is there a linear relationship? Are there any outliers?

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 a 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. Consider the use of metal detectors in airports to test people for concealed weapons. In essence, this is a form of hypotheses testing.
 - a. What are the null and alternative hypotheses?
 - b. What are type I and type II errors in this case?
 - c. Which type of error is more costly?
 - d. Based on your answer to part (c), What value of α would you recommend for this test?
 - e. If the sensitivity of the metal detector be increased, how would the probabilities of type I and type II errors be affected?
 - f. If α is to be increased, should the sensitivity of the metal detector be increased or decreased?

3.
 - a) List the elements of a decision problem, and explain how they interrelate.
 - b) The manufacture of jet engines needs to; control the maximum power delivered by engines. The following are readings to power for successive engines produced:

121	122	121	125	123	121	129	123	122	122	120	121	119	118	121
125	139	150	121	122	120	123	127	123	128	129	122	120	128	120

Aggregate, the data in groups of 3, and create a control charts of the process mean and variation. Use the charts to test the assumption that the production process is under control.



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COURSE – 07: COST ACCOUNTING & CONTROL

(2021-22 Batch)

ASSIGNMENT – I

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

(Marks : 15)

- “Cost Accounting is a system of foresight and not a post-mortem examination, it turns losses into profits, speeds up activities and eliminates wastes” – Discuss.
 - The classification of costs as controllable and non-controllable depends upon a point of reference. Explain.
- Laxmi Construction Company with a paid up capital of Rs.50 lakhs undertook a contract to construct houses. The contract work commenced on 1-1-2021 and the contract Price was Rs.50 lakhs. Cash received on account of contract on 31-12-2021 was Rs.18 lakhs (90% of the work certified). Work completed but not certified was estimated at Rs.1,00,000. As on 31-12-2021 material at site was estimated at Rs.30,000 and machinery at site costing Rs.2,00,000 was returned to stores. Plant and machinery at site is to be depreciated at 5% Wages outstanding on 31-12-2021 was Rs.5,000.

Land and Buildings	15,00,000
Plant and Machinery at Cost (60% at site)	25,00,000
Motor Vehicles	8,00,000
Furniture	50,000
Office equipment	10,000
Materials sent to site	14,00,000
Fuel and power	1,25,000
Site expenses	3,000
Postage and telegrams	4,000
Office expenses	10,000
Rates and taxes	15,000
Cash at Bank	1,33,000
Wages	2,50,000

Prepare Contract Account to ascertain the profit from the contract and show the WIP in the Balance Sheet.

The profit and loss account of a company for the year ended 31st March, 2021 is as follows:

	Rs.		Rs.
To Materials	4,80,000	By Sales	9,60,000
To Wages	3,60,000	By Closing stock	1,80,000
To Direct expenses	2,40,000	By work-in-progress:	
		Direct expenses	12,000
		Materials	30,000
		Wages	18,000
			60,000
To Gross Profit	1,20,000		12,00,000
To Admn.expenses	60,000	By Gross Profit	
To Net profit	60,000		1,20,000
	1,20,000		
	-----		1,20,000

As per the cost records the direct expenses have been estimated at a cost of Rs.30 per kg. And administration expenses at Rs.15 per kg. The profit as per the costing records is Rs.1,10,400. During the year goods of 6,000 Kg. were manufactured and 4,800Kg. were sold.

Prepare a statement of costing profit and loss account and reconcile the profit with financial records.

ASSIGNMENT – II

Answer **all** the questions

Each question carries **FIVE** marks

Marks : 15

1. A company is currently operating at 75% of its capacity. In the past two years, the level of operations were 55% and 65% respectively. Presently, the production is 75,000 units. The company is planning for 85% capacity level during 2020-21. The cost details are as follows:

	<u>55%</u>	<u>65%</u>	<u>75%</u>
	Rs.	Rs.	Rs.
Direct materials	11,00,000	13,00,000	15,00,000
Direct labour	5,50,000	6,50,000	7,50,000
Factory overheads	3,10,000	3,30,000	3,50,000
Selling overheads	3,20,000	3,60,000	4,00,000
Admn. Overheads	1,60,000	1,60,000	1,60,000
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	24,40,000	28,00,000	31,60,000
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Profit is estimated at 20% on sales.

The following increases in costs are expected during the year

	<u>In%</u>
Direct materials	8
Direct labour	5
Variable factory overheads	5
Variable selling overheads	8
Fixed factory overheads	10
Fixed selling overheads	15
Administration overheads	10

Prepare flexible budget for the period 2020-21 at 95% level of capacity. Also ascertain profit and contribution.

2. A Company is producing currently 70,000 units with an installed capacity of 1,00,000 units of production. Maximum capacity cannot be utilised 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.2,80,000.00
Selling price per unit	Rs.25.00

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. In what way Cost Audit is different from Financial Audit? Discuss the salient features of Statutory Cost Audit in India.



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

COURSE – 08 : TAXATION

(2021-22 Batch)

ASSIGNMENT – I

Answer **all** the questions

Each question carries **FIVE** marks

Marks : 15

1. What are the exceptions to the Rule of Previous Year that Incomes earned in the Previous year are taxable in the Assessment Year.
2. Explain the rules regarding Residential Status of Individual and HUF.
3. What are the incomes of other persons included in the Assessee's Total Income

ASSIGNMENT – II

Answer **all the** question

Each question carries **FIVE** marks

Marks : 15

4. What are the general deductions under chapter VI – A ?
5. List out the types of Assessments under the Income Tax Act?
6. GST is a unified Tax – Comment.



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COURSE - 09: FINANCIAL MARKETS & SERVICES

(2021 – 22 Batch)

ASSIGNMENT – I

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

Marks : 15

1. Define financial system. Explain the structure and importance of Financial System to an economy.
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

4. Explain the role of various instruments used in the regulation of Indian Money Market and discuss their effectiveness.
5. Discuss the role of financial services in the development of an economy.
6. Distinguish between fee-based and fund-based financial services. Critically comment on the performance of any two fee-based and fund-based services in India.



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COURSE - 10: HUMAN RESOURCE MANAGEMENT

(2021-22 Batch)

ASSIGNMENT – I

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

Marks : 15

1. Explain the nature and functions of Human Resource Management. Also discuss the contemporary issues in Human Resource Management.
2. What is Human Resource Planning? Explain the process and factors affecting Human Resource Planning.
3. a) Explain in details the sources of recruitment.
b) What are the steps involved in induction process? Who conduct induction and why?

ASSIGNMENT – II

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

Marks : 15

4. Discuss the objectives of Performance Appraisal. And also explain the problems in Performance Appraisal System.
5. a) What is the need for training employees? Discuss the process and on-the-job methods of training.
b) What are the principles of job evaluation?
6. a) Brief discuss the methods available for wage payment.
b) Explain different approaches to understand industrial relations.
