



# TAMIL NADU OPEN UNIVERSITY

Chennai - 15

## SCHOOL OF MANAGEMENT STUDIES

### HOME/SPOT ASSIGNMENT

Programme Code No : 2251  
Programme Name : M.COM  
Pattern : Semester  
Course Code & Name : MCOS 11 & ACCOUNTING FOR MANAGERS  
Batch : AY 2021 -22  
No.of Assignment : 2  
Maximum Marks : 15 (Average of Total No. of Assignments)

### ASSIGNMENT - 1

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. "Financial statements are the only basis for measuring the performance of a company". Comment
2. From the following particulars pertaining to Assets and Liabilities of a company calculate:
  - i. Current Ratio
  - ii. Liquidity Ratio
  - iii. Proprietary Ratio
  - iv. Debt-equity Ratio
  - v. Capital Gearing Ratio

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
5000 Equity shares of Rs. 10 each	500000	Land & Building	500000
8% 2000 Preference shares of Rs. 100 each	200000	Plant & Machinery	600000
9% 4000 Debentures of Rs. 100 each	400000	Debtors	200000
Reserves	300000	Stock	240000
Creditors	150000	Cash & Bank	55000

Bank overdraft	50000	Pre-paid expenses	5000
	<b>1600000</b>		<b>1600000</b>

3. Prepare cash flow statement by indirect method of X Ltd. From the following:

<b>Liabilities</b>	<b>1/4/2020</b>	<b>31/3/2020</b>	<b>Assets</b>	<b>1/4/2020</b>	<b>31/3/2020</b>
Share capital	400000	400000	Land & Building	2,90,000	2,10,000
Reserves & Surplus	55000	55000	Plant & Machinery	2,10,000	2,75,000
Reserve for contingency	100000	100000	Stock	1,20,000	1,85,000
Dep fund	60000	60000	Debtor	1,00,000	70,000
8% Debenture	160000	160000	Cash & Bank	60,000	55,000
Bills payable	140000	140000	Temporary Investments	1,25,000	75,000
Outstanding expenses	30000	30000	Prepaid expenses	40000	20,000
	<b>94,50,000</b>	<b>8,90,000</b>		<b>94,50,000</b>	<b>8,90,000</b>

Additional Details:

- i. A Plant costing Rs.20000 with accumulated depreciation of Rs.8000 was sold for Rs.10000 and bought a new plant for Rs.85000
- ii. A part of Building was sold for Rs.150000
- iii. Rs.60000, 8% debenture were redeemed by purchase from open market @ Rs.95
- iv. Rs.50000 investment was sold at 15% higher than book value
- v. 25% dividend was paid in cash
- vi. Rs.30000 was utilized from contingency reserve for settlement of previous tax liability

## **ASSIGNMENT - 2**

**Answer any one of the questions not exceeding 1000 words**

**Max:15 Marks**

1. a) What is the Process of Standard Costing?  
b) Given for a factory:  
Normal number of workers 100  
Number of hours paid for in a week 80  
Standard Rate of wages per hour Rs.1.60  
Standard Output of the department  
per hour taking into account normal idle time 40 units  
In the first week of January 2003 it was ascertained that 2,000 units were produced despite 20% idle time due to power failure and actual rate of wages was Rs.1.80 per hour. Calculate Labour Variances.
  
2. What is a computerised accounting system? What are the advantages of computerized accounting?
  
3. Suppose a firm is considering manufacturing a new product and the following data have been provided:  
Sales price 12.50 per unit  
Equipment cost 200 000  
Overhead cost 50 000 per year  
Operating and maintenance cost 25 per operating hour  
Production time 0.1 hours per unit  
Planning period 5 years  
MARR 15%  
Assuming a zero salvage value for all equipment at the end of five years, determine the number of unit to be produced to break even



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Programme Code No	: 2251
Programme Name	: M.COM
Pattern	: Semester
Course Code & Name	: MCOS 12 & MANAGERIAL ECONOMICS
Batch	: AY 2021-22
No.of Assignment	: 2
Maximum Marks	: 15 (Average of Total No. of Assignments)

### ASSIGNMENT - 1

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. Why there is a need for Demand Forecasting? Explain any two methods of demand forecasting for the established product.
2. Show how price and output are determined under the conditions of perfect competition in the long run.
3. Fiscal policy is a package of economic measures of the government regarding public expenditure, public revenue, public debt or borrowings. It is very important since it refers to the budgetary policy of the government. Explain the fiscal policy and its instruments in detail.

### ASSIGNMENT - 2

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. Describe the nature, scope and practical significance of Managerial Economics
2. Define the production function. State and explain the 'Law of Diminishing marginal Returns'
3. Define GNP and NNP and discuss the methods and difficulties in national income accounting.





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## HOME/SPOT ASSIGNMENT

Programme Code No : 2251  
Programme Name : M.COM  
Pattern : Semester  
Course Code & Name : MCOS 13 & LEGAL ASPECTS OF BUSINESS  
Batch : AY 2021-22  
No.of Assignment : 2  
Maximum Marks : 15 (Average of Total No. of Assignments)

### ASSIGNMENT - 1

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. What do you mean by contract? Describe briefly the essentials of valid contract.
2. Distinguish between condition and warranty. Illustrate when a condition is treated as warranty.
3. Who is complainant under Consumer Protection Act and list out the rights of consumer? Explain the word "Consumer" under this Act

### ASSIGNMENT - 2

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. Briefly explain the provisions relating to safety and health as per the Factories Act, 1948.
2. Write in details the essential elements of Sale of Goods Act?
3. What is Memorandum of Association? Explain contents of Memorandum of Association.



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SCHOOL OF MANAGEMENT STUDIES

HOME/SPOT ASSIGNMENT

Programme Code No : 2251  
Programme Name : M.COM  
Pattern : Semester  
Course Code & Name : MCOS 14 & INTERNATIONAL BUSINESS MANAGEMENT  
Batch : AY 2021-22  
No.of Assignment : 2  
Maximum Marks : 15 (Average of Total No. of Assignments)

## ASSIGNMENT - 1

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. Explain the types and elements of culture as an environment in the international business management.
2. Explain in detail about Heckscher and Ohlin's theory of international trade.
3. What are the factors behind a conflict in international business? Describe an ethical decision-making model.

## ASSIGNMENT - 2

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. What are the barriers to international trade? List and explain all the types of barriers to international trade
2. Write down the difference between collaboration and joint venture? Why is a contractual joint venture better than equity based joint venture?
3. What are the different types of regional trading agreements? And write a short note on the following
  - a) ASEAN,
  - b) SAARC
  - c) NAFTA



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## HOME/SPOT ASSIGNMENT

Programme Code No	: 2251
Programme Name	: M.COM
Pattern	: Semester
Course Code & Name	: MCOS 21 & ADVANCED FINANCIAL MANAGEMENT
Batch	: AY 2021-22
No.of Assignment	: 2
Maximum Marks	: 15 (Average of Total No. of Assignments)

### ASSIGNMENT - 1

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. What do you mean by finance function? Discuss the scope of finance function in a business enterprise. Should the goal of financial decision making be profit maximization or wealth maximization?
2. The managers of XYZ feel that their company's optimal capital structure consists of 33% debt, 13% preferred stock, and 54% common stock. Livingston pays income tax at a marginal rate (combined state-plus-federal) of 26%. If its before-tax cost of debt  $k_d$  is 9.375%, its cost of preferred stock  $k_p$  is 8.5%, and its cost of common equity  $k_e$  is 13.25%, what is its weighted average cost of capital ( $k_A$ , or WACC)? With  $k_p$  less than  $k_d$ , why would Livingston not issue less debt (and common stock) and make greater use of preferred stock financing?
3. Domestic services (P) Ltd. is in the business of providing cleaning sewerage line services at homes. There is a proposal before the company to purchase a mechanised sewerage cleaning system for a sum of ` 20 lakhs. The present system of the company is to use manual labour for the job.  
You are provided with the following information :  
Proposed Machanised System :



Cost of machine	20 lakhs
Life of machine	10 years
Depreciation (on straight line basis)	10%
Cash Operating cost of machanised system	5 lakhs per annum

Present System (manual)

Manual labour	200 persons
Cost of manual labour	10,000 per person per annum

The company has after tax cost of fund at 10% per annum. The applicable tax rate is 30%. PV factor for 10 years at 10 are taken

## ASSIGNMENT - 2

Answer any one of the questions not exceeding 1000 words

Max:15 Marks

1. What do you mean by working capital? Explain the determinants of working capital?
2. X Ltd. presents the following particulars:  
 EBIT (i.e., Net Operating income) is Rs. 30,000  
 The equity capitalisation ratio (i.e., cost of equity) is 15% (K.)  
 Cost of debt is 10% (Kd)  
 Total Capital amounted to Rs. 2,00,000  
 Calculate the cost of capital and the value of the firm for each of the following alternative leverage after applying the NI approach  
 Leverage (Debt to total Capital) 0%, 20%, 50%. 70% and 100%
3. a) K Ltd. had sales last year of ₹ 26,50,000, including cash sales of ₹ 2,50,000. If its average collection period was 36 days, its ending accounts receivable balance is closest to (Assume a 365 day year.)
  - i. ₹ 2,63,127
  - ii. ₹ 2,40,000
  - iii. ₹ 2,36,712
  - iv. ₹ 2,40,721

b) In year 2018, 7% customer paid the amount due in 5 days from the date of sale; 54% customer paid the amount in 30 days and 39% customer paid the amount in 44 days from the date of sale.

In year 2019,13% customer paid the amount due in 4 days from the date of sale; 64% customer paid the amount in 25 days and 23% customer paid the amount in 58 days from the date of sale.

The average collection period –

- i. in year 2019 increased by 4 days
- ii. in year 2019 decreased by 3 days
- iii. in year 2019 increased by 3 days
- iv. in year 2019 decreased by 4 days



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### HOME/SPOT ASSIGNMENT

Programme Code No : 2251  
Programme Name : M.COM  
Pattern : Semester  
Course Code & Name : MCOS 22 & APPLIED COSTING  
Batch : AY 2021-22  
No.of Assignment : 2  
Maximum Marks : 15 (Average of Total No. of Assignments)

### ASSIGNMENT - 1

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. a) The following details have been obtained from the cost records of Link Ltd.:  
Raw material (Opening) Rs 95,000, Raw material (Closing) Rs 98,400, Direct wages Rs 32,000, Indirect wages RS 3,500, Sales RS 3,31,000, Work-in-progress (Opening) Rs 23,000,, Work-in-progress (Closing) RS 34,000, Purchase of raw material RS 86,000, Factory rent and rates Rs 19,000, Depreciation of machinery Rs 4,200, Freight Rs 2,600, Carriage outward RS 5,600, Advertising RS 13,300, Office rent and taxes Rs 7,800, Traveler wages and commission Rs 8,900, Opening stock of finished goods Rs 1,04,000, Closing stock of finished goods Rs 87,000. Prepare a Cost sheet.

b) Jumbo Pvt. Ltd. operates 2 busses between Delhi and Haryana which are 120 Km apart. Seating capacity of each bus is 40 passengers. Following particulars were obtained from their books for April, 2018:

Particulars	Amount (Rs)
Wages	2,00,000
Monthly salaries of office staff	4,00,000
Diesel	50,000
Insurance premium	20,000

Repairs and overhauling	56,000
Depreciation	35,000
Interest and other charges	25,000

Both the busses ran all the days of the month. Each bus made one round trip per day. You are required to find out the cost per passenger km.

2. describe the objectives of Job costing and write the differences between Job Costing and Process Costing
3. a) 2,000 units of raw material were introduced in a process at a cost of Rs 8,000. The normal wastage allowed is 10%, each unit of waste realizes RS 2.5. The actual production was 1,700 units (with abnormal wastage of 100 units). The expenses being as follows: Direct wages Rs 13,000 and Indirect expenses Rs 6,500. Prepare the process account.
  
- b) A pharmaceutical company is having annual demand of its medicine 9,000 units. For the production of units, company has to bear setting up and order processing cost of Rs 220. Cost of manufacturing one unit is Rs 1,250. Cost of carrying is 10% per annum. Calculate Economic Order Quantity.

## ASSIGNMENT - 2

**Answer any one of the questions not exceeding 1000 words      Max:15 Marks**

1. A factory has three production departments A, B and C and also two service departments 'X' and 'Y'. The primary distribution of the estimated overheads in the factory has just been completed. These details and the quantum of service rendered by the service departments, to the other departments are given below:

	A	B	C	X	Y
Primary distribution(₹)	2,40,000	2,10,000	2,50,000	1,40,000	96,000
Service rendered by					
Dept 'X'	30%	20%	35%	-	15%
Dept 'Y'	25%	40%	25%	10%	-

Prepare a statement showing the distribution of service dept. overheads to the production departments, by the simultaneous equation method.

2. A product passes through three processes— A, B and C. 10,000 units at a cost of Rs.1.10 were issued to Process A. The other direct expenses were as follows:

	PROCESS-A	PROCESS-B	PROCESS-C
Sundry materials	1,500	1,500	1,500
Direct labour	4,500	8,000	6,500
Direct expenses	1,000	1,000	1,503

The wastage of process: A was 5% and in process B 4%

The wastage of process 'A' was sold at Rs. 0.25 per unit and that of 'B' at Rs. 0.50 per unit and that of C at Rs. 1.00.

The overhead charges were 160% of direct labour. The final product was sold at Rs. 10 per unit fetching a profit of 20% on sales. Find out the percentage of wastage in Process 'C'

4. What do you mean by material control? What are its techniques? Discuss its significance?



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## HOME/SPOT ASSIGNMENT

Programme Code No : 2251  
Programme Name : M.COM  
Pattern : Semester  
Course Code & Name : MCOS 23 & INTERNATIONAL BANKING  
Batch : AY 2021-22  
No.of Assignment : 2  
Maximum Marks : 15 (Average of Total No. of Assignments)

### ASSIGNMENT - 1

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. Write an essay on international banking
2. What is Foreign Exchange Market? Write detailed note on demand and Supply of Foreign Exchange
3. What is International Monetary Fund (IMF)? Write down its functions.

### ASSIGNMENT - 2

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. Describe the objective of the International Finance Corporation. How is the IFC focused on the private sector in developing countries.
2. Tell about the composition of China's foreign exchange reserves? What determines the currency composition of reserves?
3. Write short notes on the following:
  - a. IMF
  - b. SDR
  - c. World bank
  - d. EURO
  - e. GDR





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Programme Code No : 2251  
Programme Name : M.COM  
Pattern : Semester  
Course Code & Name : MCOS 24 & ORGANIZATIONAL BEHAVIOUR  
Batch : AY 2021-22  
No.of Assignment : 2  
Maximum Marks : 15 (Average of Total No. of Assignments)

### ASSIGNMENT - 1

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. Define Organisational Behaviour. State its importance and scope.
2. Explain the meaning of personality. What are the determinants of personality?
3. "Nothing is constant, the only change is constant". Explain the statement, factor responsible for the change

### ASSIGNMENT - 2

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. Explain trait theory & point out its major limitations.
2. Distinguish between formal organizations & informal organizations. Explain the importance of the formation of teams.
3. "Beauty lies in the beholder". Explain the statement along with the perception process





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Programme Code No : 2251  
Programme Name : M.COM  
Pattern : Semester  
Course Code & Name : MCOS EL- 11& STATISTICS FOR BUSINESS DECISIONS  
Batch : AY 2021-22  
No.of Assignment : 2  
Maximum Marks : 15 (Average of Total No. of Assignments)

### ASSIGNMENT - 1

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. Give the areas of application where Quantitative Techniques can be applied.
2. The following data give the number of seeds germinating (X) out of 10 on damp filter for 80 sets of seed. Fit a binomial distribution to the data

X :	0	1	2	3	4	5	6	7	8	9	10
f :	6	20	28	12	8	6	0	0	0	0	0

3. A producer of boats has estimated the following distribution of demand for a particular kind of boat:

Demand :	0	1	2	3	4	5	6
Probability :	0.14	0.27	0.27	0.18	0.09	0.04	0.01

Each boat costs him Rs 7,000 and he sells them for Rs 10,000 each. Any boats that are left unsold at the end of the season must be disposed off for Rs 6,000 each. How many boats should be kept in stock to maximise his expected profit?

## ASSIGNMENT - 2

Answer any one of the questions not exceeding 1000 words

Max:15 Marks

1. Explain the approaches to define probability.
2. The personnel manager of a firm wants to compare the job satisfaction level of the employees among the firm's Finance, Purchase and Sales departments. A battery of questions is administered to randomly selected employees from each of the three departments resulting in the following job satisfaction level scores:

Finance      14, 12, 13, 12, 11

Purchase     18, 19, 20, 18, 16

Sales        10, 12, 17, 11, 13

Answer the following:

- a) Is there a significant difference in job satisfaction level among the employees from the three different departments?
  - b) Use Tukey's method to detect the departments which differ in job satisfaction level of its employees.
  - c) What assumptions are needed for validating the above analysis?
3. In the garden pea, yellow cotyledon colour is dominant to green, and inflated pod shape is dominant to the constricted form. Considering both of these traits jointly in self-fertilized dihybrids, the progeny appeared in the following numbers:  
193 green, inflated  
184 yellow constricted  
556 yellow, inflated  
61 green, constricted  
Do these genes assort independently? Support your answer using Chi-square analysis



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## HOME/SPOT ASSIGNMENT

Programme Code No	: 2251
Programme Name	: M.COM
Pattern	: Semester
Course Code & Name	: MCOS EL– 21& ENTERPRISE RESOURCE PLANNING (ERP)
Batch	: AY 2021-22
No.of Assignment	: 2
Maximum Marks	: 15 (Average of Total No. of Assignments)

### ASSIGNMENT - 1

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. Explain the various factors for the successful implementation of ERP and write down the different phases of ERP with diagram.
2. Explain the necessity of BPR for ERP Implementation.
3. What is an ecommerce ERP system? Put forth the need an ERP integration strategy for ecommerce?

### ASSIGNMENT - 2

**Answer any one of the questions not exceeding 1000 words Max:15 Marks**

1. Discuss the importance of DSS and differentiate between ERP and decision support system
2. What is meant by CRM and its benefits? How to choose the right CRM and ERP integration?
3. What is Business Process Management? Brief note on most reliable ERP architecture?