



**ANNAMALAI UNIVERSITY**  
**DIRECTORATE OF DISTANCE EDUCATION**

**023 - M.COM (English Medium)**

**FIRST SEMESTER**

**Academic Year: 2021 - 2022**

**ASSIGNMENT TOPICS**

This booklet contains assignment topics. Students are asked to write the assignments for **FOUR** papers as per instructions.

Last date for submission: **10.11.2021**

Last date for submission with late fee **300/-: 30.11.2021**

**NOTE:**

1. Assignments sent after **30.11.2021** will not be evaluated.
2. Assignments should be in the own handwriting of the student concerned and not type-written or printed or photocopied.
3. Assignments should be written on A4 paper on one side only.
4. All assignments (with Enrolment number marked on the Top right hand corner on all pages) should be put in an envelope with superscription "**M.Com Assignments**" and sent to **The Director, Directorate of Distance Education**, Annamalai University, Annamalainagar - 608 002 by **Registered post**.
5. No notice will be taken on assignments which are not properly filled in with  
*Enrolment Number* and the *Title* of the papers.
6. Students should send full set of assignments for all papers. Partial assignments will not be considered.

**ASSIGNMENT INSTRUCTIONS**

Write assignments on **FIVE** questions in each paper. For each question the answer should not exceed 4-pages. Each assignment carries 25 marks (5 questions). You are expected to write **ALL questions for every subject**.

**Dr. R SINGARAVEL**  
**DIRECTOR**

## M.COM FIRST SEMESTER ASSIGNMENT – 2021-2022

### **023E1110-Business Environment**

1. Elaborate the different technique of environment analysis and explain the models of CSR.
  2. a) Discuss the relationship between State and Central Government in the present Scenario.  
b) Explain the impact of foreign culture in Indian business.
  3. Explain in details the new Industry Policy.
  4. Discuss the selection of appropriate methods of technology in business. Explain the factors influencing technology.
  5. Write short notes on:
    - a) Impact of WTO
    - b) Strength and Weakness of MNC
    - c) Benefits of LPG
    - d) PPP
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### **023E1120-Advanced Financial Accounting**

1. Ranjitha and Priyanka are partners sharing profits in the ration of 3:2. Their Balance Sheet as on 1<sup>st</sup> January 2021 was as follows:

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Sundry Creditors	15,000	Plant & Machinery	30,000
Capital Accounts		Furniture	10,000
Ranjitha	30,000	Stock	20,000
Meena	25,000	Debtors	18,000
General Reserve	10,000	Cash	2,000
	80,000		80,000

Kirthana is admitted as a partner on the above date on the following terms:

- a) She will pay Rs. 10,000 as goodwill for 1/4<sup>th</sup> share in profits.
- b) The assets are to be valued as under. Plant and Machinery Rs. 32,000 Stock Rs. 18,000 Provision on Debtors at 5%
- c) It was found that creditors included a sum of Rs. 1,400 which was not to be paid.
- d) There was a liability for compensation to workers amounting to Rs. 2,000
- e) Shakila was to introduce Rs. 20,000 as capital and the capitals of the other partners were to be adjusted in their profit sharing ration. For this purpose current accounts were to be opened.

Give Journal entries, Capital accounts and the Balance Sheet of the new firm .

2. The Calcutta Commercial Company invoiced goods to its Jamshedpur Branch at cost. The Head office paid all the branch expenses from its bank except petty cash expenses which were paid by the branch. From the following details relating to the Branch, Prepare

- a) Branch Stock A/c
- b) Branch Debtors A/c
- c) Branch Expenses A/c
- d) Branch P&L A/c.

	Rs.		Rs.
Stock (Opening)	21,000	Discount to customers	4,200
Debtors (Opening)	37,800	Bad debts	1,800
Petty Cash (Opening)	600	Goods returned by customers to branch	1,500
Goods sent from H.O.	78,000	Salaries & Wages	18,600
Cash Sales	52,500	Rent & Rates	3,600
Advertisement	2,400	Debtors (Closing)	29,400
Cash received from debtors	85,500	Petty Cash (Closing)	300
Stock (Closing)	19,500	Credit Sales	85,200
Allowance to customers	600		

3. Trading and Profit & Loss account of Vijay Radio and Ajith Equipment Co., for the six months ended 31.03.2021 is presented to you in the following form.

	Rs.		Rs.
Purchase		Sales	
Radio (A)	1,40,700	Radio (A)	1,50,000
Gramophone (B)	90,600	Gramophone (B)	1,00,000
Spare Parts (C)	64,400	Spare Parts (C)	25,000
Salaries and wages	48,000	Stock as on 31.03.2021	
Rent	10,800	Radio (A)	60,000
Sundry expenses	11,000	Gramophone (B)	20,000
Profit	34,500	Spare Parts (C)	44,600
	4,00,000		4,00,000

Prepare Departmental Accounts for each of the three departments A, B, and C mentioned above after taking account the following:

- i. Radio and Gramophones are sold at the show room and spare parts at work shop.
- ii. Salaries and wages comprises as follows:  
     Show rooms  $\frac{3}{4}$  and Work shop  $\frac{1}{4}$   
     It was decided to all allocate the show room salaries and wages in the ratio of 1:2 between the department A & B

- iii. The work shop rent is Rs. 500 per month. The rent of show room is to be divided equally between the departments A&B.
- iv. Sundry expenses are to be allocated on the basis of the turnover of each department.

4. Explain the terms:
- a) Sub-lease
  - b) Royalty
  - c) Minimum Rent
  - d) Short workings
  - e) Lessee
  - f) Installment system
  - g) Hire purchase.

5. Christeena, Priyanka and Ranjitha are equal partners whose Balance sheet on 31.12.2020 is as follows:

Liabilities	Rs.	Assets	Rs.
Capital A/c's		Plant and Machinery	4,000
Christeena:	1,600	Land and Buildings	4,000
Ranjitha:	1,000	Furniture	1,600
Christeena's loan	2,000	Debtors	2,000
Sundry Creditors	10,000	Stock	1,600
		Cash in hand	100
		Priyanka's Capital (overdrawn)	1,300
	14,600		14,600

Due to lack of liquidity and weak financial position of the partners, the firm is dissolved. Christeena and Ranjitha are not able to contribute anything and a sum of Rs. 400 received from Priyanka. All of them are declared insolvent. The assets are realized: Stock Rs. 1,000; Plant & Machinery Rs. 2,000; Furniture Rs. 400; Land & Buildings Rs. 1,600; and Debtors Rs. 1,100 only. Realisation expenses amounted to Rs. 100. You are required to close the books of the firms.

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### **023E1130-Organisational Behaviour**

1. What are the factors that affect organizational behavior? Explain the functions of organizational behavior
  2. a) Distinguish between organizational climate and culture.  
b) What are the elements and types of organizational structure?
  3. Evaluate the causes and types of organizational conflicts.
  4. a) Explain the different types of organizational changes.  
b) Describe the different models of organizational development.
  5. a) Discuss different approaches to organizational performance.  
b) Write short note on: Quality of Work Life.
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### **023E1140-Marketing Management**

1. List out the kind of marketing strategies and explain the bases for segmenting consumer and industrial market
  2. a) Explain product life cycle with suitable examples.  
b) Classify different types of goods.
  3. What are pricing policies and promotion strategies of a product?
  4. Discuss various channels of distributions.
  5. Write short notes on: 1. ISI 2. AGMARK 3. Ethics in marketing 4. Consumerism 5. Public Distribution.
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