



Central University of Rajasthan

Center for Distance and Online Education (CDOE)

Dear Learner,

Greetings from the CDOE!

As you are aware, every student enrolled in the ODL Programme is required to write and submit assignments for each course. These assignments form an important component of the continuous assessment and carry **30% weightage** of the overall grade for each course.

Please carefully note the following instructions:

General Instructions

1. Please remember to attach the designated cover page on every assignment you submit. The format of cover page is attached for your reference.
2. All sections of the assignment are compulsory in nature. All questions are to be attempted, except for those where options are provided.
3. Please write the answer mentioning the correct corresponding question number given in the assignment.
4. Please write on continuous pages and number each page.
5. All assignments should be handwritten. Typed or printed assignment will not be accepted.
6. it is strongly recommended to keep a copy (photocopy or scanned) of the assignment sent by you for your record.
7. **The last date for submitting assignments is 10.06.2026.** Submission of assignments is required to appear in the End Semester Examination.
8. Assignments can be deposited at CDOE, Curaj or sent through post to **Director, Centre for Distance and Online Education (CDOE), Room 102, Administration Building, Central University of Rajasthan, Bandarsindari, District: Ajmer – 305817, Rajasthan.**

Director

Centre for Distance and Online Education (ODL & OP)



राजस्थान केन्द्रीय विश्वविद्यालय Central University of Rajasthan

Assignment

Open and Distance Learning Programme

Learner's Name :

Enrollment Number :

Academic year and Session :

Programme Name and Code :

Course Code :

Course Title :

.....

Learner's Signature

Centre for Distance and Online Education (CDOE)

Room 102, Administration Building, Central University of Rajasthan

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CENTRAL UNIVERSITY OF RAJASTHAN
Centre for Distance and Online Education (CDOE)
Open and Distance Learning Programme (ODL)
(2025-26)

Programme Name: M.Com.

Programme Code: ODLMCOM

First Semester

Course Name: Managerial Economics

Course Code: 6.0 ODLCOM01

Important Instructions: All the learners are required to prepare **Two assignments** separately. These assignments are compulsory to submit in a time bound manner, otherwise admit card for the exams will not be generated. Assignment has to be submitted along with the sample title page on first page.

Maximum Marks: 30

Assignment -I

Attempt all questions

Maximum Marks: 15

A Mini Case: Logistic Industry

Economies of scope is empirically observed in the trucking industry. Pindyck and Rubinfeld (2001) mention that one analysis of Chiang and Friedlaender (1985) of 105 trucking firms in logistic industry in the United States referred to four distinct categories of outputs:

- Partial Loads and nearby location Short hours.
- Partial Loads and intermediate locational hours.
- Partial Loads and long hours.
- Destination to Destination: Hours with total loads.

For a reasonably large firm, the Degree of Economies of Scope (DES) tended to be high around 1.58. But it also declined in case of a very large firm, at 0.1 around. That means, the economies of scope tends to be smaller in degree as the operating firm gets bigger.

This is because a very large firm has no advantage of stopping at an intermediate terminal to fill a partial load, as it is moving fully loaded trucks from one destination to another.

The study implied that the logistic firm's ability to combine partial loads at intermediate location determines it lowering of costs and enhances the chances of earning more profits.

In short, the logistic firm must be sufficiently large so as to combine various partial loads at intermediate stopping locations before reaching to the final destination.

Q1	Describe the strategies of economies of scope in trucking industry.	7.5
Q2	Discuss the applicability of the findings of the Chiang and Friedlaender's study in the case of Indian logistic Goods Transport Industry.	7.5

Assignment-II

Attempt all questions

Maximum Marks: 15

Case Study: BMW Marketing Experience about Rover Car

BMW, the German car manufacturer, under the business merger acquired Rover cars from British Aerospace with brands such as Land Rover, mini and mg.

The company also invested in producing certain new models.

In March 2000, the BMW, however, devastated itself of the ROVER car company. The decision was based in view of the declining sale of the Rover brand. The ROVER share of the UK car market declined from 40% in 1960s to around 5% in January 2000. The BMW had suffered a loss amounting to pound sterling 800 million in 1999. The BMW found Rover to be a liability rather than an asset.

Reasons for the Rover's Decline

Several factors have been attributed to the downfall.

- **Decrease in demand.** The new Rover 75 models did not sell well.
- **Buyer's expectations about falling price.** The UK buyers expected declining prices of cars in view of the government policy pressure on car manufactures.
- **Over supply.** Due to overcapacity in the global car manufactures, and oversupply in the world car market made increasing sale for the Rover cars too difficult.
- **High stock inventory.** Unsold new models of Rover cars resulted into the piling of inventory stock, that proved to be crusty affairs.
- **Lack of cost economy.** The BMW could not gain the required economies of scale and productivity improvements in the Rover plants. Costs acceleration damaged the competitive pricing strategy.
- **High degree of uncertainties.** Rover models encountered severe competition from the rival producers,
- **Strong exchange rate and dear export markets.** Export market were intensively competitive. In this, a strong pond/dm exchange rate led to pose Rover cars to be relatively more expensive in the export market.
- **BMW executives' blunder.** The BMW executives severely criticized UK's dismissal to join the Euro Press reports and medias further jeopardized the BMW Rover relationship. Eventually, in May 2000 BMW sold out Rover to the Phoenix Consortium at a token price of £ 10.

Q1.	Discuss the factors responsible for the decline of Rover sales.	7.5
Q2.	Discuss the consequences of business for mass production car firms in the over capacity discussion of world car market.	7.5

All the best

CENTRAL UNIVERSITY OF RAJASTHAN
Centre for Distance and Online Education (CDOE)
Open and Distance Learning Programme (ODL)
(2025-26)

Programme Name: M.Com.

Programme Code: ODLMCOM

First Semester

Course Name: Organisation Theory

Course Code: 6.0ODLCOM02

Important Instructions: All the learners are required to prepare **Two assignments** separately. These assignments are compulsory to submit in a time bound manner, otherwise admit card for the exams will not be generated. Assignment has to be submitted along with the sample title page on first page.

Maximum Marks: 30

Assignment -I

Attempt all questions

Maximum Marks: 15

- | | | |
|-----------|--|---|
| Q1 | Explain Max Weber's theory of bureaucracy? What are the merits and demerits of this theory? | 5 |
| Q2 | Describe Maslow's Need Hierarchy theory of motivation. How does this theory differ from Herzberg's theory of motivation? | 5 |
| Q3 | What is organisational effectiveness? Differentiate between organisational effectiveness and managerial effectiveness? | 5 |

Assignment-II

Maximum Marks: 15

- | | | |
|------------|---|---|
| Q1. | What is Organisational structure? Explain the factors that affect organisational structure, with suitable examples. | 5 |
| Q2. | Explain the concept of leadership. Discuss the various styles of leadership in detail. | 5 |
| Q3. | Why are changes resisted in organisations? How can resistance to change be overcome by management? Explain clearly. | 5 |

All the best

CENTRAL UNIVERSITY OF RAJASTHAN
Centre for Distance and Online Education (CDOE)
Open and Distance Learning Programme (ODL)
(2025-26)

Programme Name: M.Com.

Programme Code: ODLMCOM

First Semester

Course Name: Managerial Accounting

Course Code: 6.0ODLCOM03

Important Instructions: All the learners are required to prepare **Two assignments** separately. These assignments are compulsory to submit in a time bound manner, otherwise admit card for the exams will not be generated. Assignment has to be submitted along with the sample title page on first page.

Maximum Marks: 30

Assignment -I

Attempt all questions

Maximum Marks: 15

Q1 Multiple Choice Questions (MCQs)

5 X 1= 5

- A. The point at which total cost equals total revenue is known as:
- a) Margin of Safety
 - b) Profit Volume Ratio
 - c) Break-even Point
 - d) Contribution Margin
- B. Which responsibility centre is evaluated on the basis of profit earned?
- a) Cost Centre
 - b) Revenue Centre
 - c) Profit Centre
 - d) Investment Centre
- C. P/V Ratio is calculated as:
- a) Fixed Cost \div Sales
 - b) Contribution \div Sales
 - c) Profit \div Variable Cost
 - d) Sales \div Fixed Cost
- D. Cost control focuses mainly on:
- a) Achieving predetermined targets
 - b) Increasing sales revenue
 - c) Eliminating all fixed costs
 - d) Reducing product quality
- E. Responsibility accounting is based on the principle of:
- a) Centralization
 - b) Delegation of authority

c) Double entry system

d) Uniform costing

Q2 What is a Balanced Scorecard? Discuss its importance and explain its four perspectives in performance measurement. **5**

Q3 Explain the concept, process, and benefits of Activity Based Costing (ABC). How is it different from traditional costing methods? **5**

Assignment-II

Maximum Marks: 15

Q1. ABC Manufacturing Ltd. is a medium-sized company producing electronic appliances. The management has recently faced challenges in controlling production costs and improving profitability. To address these issues, the company's management decided to strengthen its internal decision-making process by introducing a managerial accounting system. **[3+3+4]**

As part of this initiative, the management accountant is tasked with collecting, analyzing, and presenting data related to cost behavior, budget forecasts, and departmental performance. The company's finance team, however, continues to prepare financial statements for external reporting as per statutory requirements.

Questions:

- a). Based on the above case, explain the role of managerial accounting in supporting internal decision-making.
- b). Discuss the objectives of managerial accounting in the context of ABC Manufacturing Ltd.
- c). How does managerial accounting differ from financial accounting in purpose and scope?

Q2. Define Financial Statement Analysis. Discuss the major tools used in analyzing financial statements. **[5]**

All the best

CENTRAL UNIVERSITY OF RAJASTHAN
Centre for Distance and Online Education (CDOE)
Open and Distance Learning Programme (ODL)
(2025-26)

Programme Name: M.Com.

Programme Code: ODLMCOM

First Semester

Course Name: Advanced Business Statistics

Course Code: 6.0 ODLCOM04

Important Instructions: All the learners are required to prepare **Two assignments** separately. These assignments are compulsory to submit in a time bound manner, otherwise admit card for the exams will not be generated. Assignment has to be submitted along with the sample title page on first page.

Maximum Marks: 30

Instructions: Attempt all four questions. Show complete step-by-step working with all formulas and calculations. State all hypotheses, assumptions, and conclusions clearly in the business context. Managerial interpretation / business recommendation is compulsory for full marks.

Assignment-I

Attempt all questions

Maximum Marks: 15

Question 1: The monthly sales revenue of a leading FMCG company is normally distributed with a mean of ₹50,000 and a standard deviation of ₹8,000. The company's management wants to use this statistical model to improve sales planning, inventory management, and target-setting decisions. **(7.5 Marks)**

1. Find the probability that monthly sales exceed ₹62,000.
2. Find the probability that monthly sales lie between ₹40,000 and ₹58,000.
3. Find the probability that monthly sales fall below ₹35,000.
4. Determine the monthly sales target that the company should set so that it exceeds the target in 80% of months. Discuss the implications for inventory procurement and budget planning.

Hint: Use Standard Normal Table (Z-table). Express final probabilities to 4 decimal places and provide full managerial interpretation.

Question 2 An e-commerce platform enforces a quality control policy: a shipment batch is rejected if its defect rate exceeds 5%. The quality assurance manager sets the level of significance at $\alpha = 0.05$. A random inspection of 200 delivered orders reveals 14 defective items. **(7.5 Marks)**

1. State the null hypothesis (H_0) and alternative hypothesis (H_1) for this quality control test.
2. Compute the test statistic and determine whether the batch should be accepted or rejected at $\alpha = 0.05$.
3. Define Type I Error and Type II Error in the specific context of this business situation. What are the real-world financial and reputational consequences of each type of error?
4. Should the platform use $\alpha = 0.01$ or $\alpha = 0.10$ for this quality control policy? Construct a cost-benefit argument and justify your recommended significance level.

Hint: Use the Z-test for proportion. Identify whether the test is one-tailed or two-tailed and clearly justify your choice.

Assignment -II

Maximum Marks: 15

Question 3 An agricultural input company is evaluating three fertilizer formulations — A, B, and C — to determine which delivers the highest crop yield (quintals per hectare). The company conducted trials on four experimental plots for each formulation, and the results are recorded below:

(7.5 Marks)

Fertilizer A (q/ha)	Fertilizer B (q/ha)	Fertilizer C (q/ha)
28	35	25
30	33	28
27	36	24
31	32	27

1. Construct a complete ANOVA table showing — Sum of Squares (SSB, SSW, SST), Degrees of Freedom, Mean Squares, and the F-statistic.
2. At 5% level of significance, test whether there is a statistically significant difference in crop yield among the three fertilizer types. State H_0 and H_1 clearly.
3. If the null hypothesis is rejected, identify which fertilizer performs best and discuss how the company should use this finding to formulate its pricing, positioning, and market strategy.

Hint: Use One-Way ANOVA. Critical F-value at $\alpha = 0.05$ for $df_1 = 2$, $df_2 = 9$ is 4.26.

Question 4: An automobile dealership is planning its inventory strategy for the upcoming festive season. Based on historical data and market research, the demand probabilities and expected profit/loss estimates (₹ thousands) for three inventory levels are provided below:

(7.5 Marks)

Inventory Strategy	High Demand (p = 0.30)	Moderate Demand (p = 0.50)	Low Demand (p = 0.20)
Small Inventory	₹30,000	₹25,000	₹20,000
Medium Inventory	₹50,000	₹35,000	₹10,000
Large Inventory	₹80,000	₹40,000	-₹20,000

1. Compute the Expected Monetary Value (EMV) for each inventory strategy (Small, Medium, Large). Identify the optimal strategy based on the EMV criterion.
2. Compute the Expected Monetary Value with Perfect Information (EMV|PI) — i.e., the best payoff achievable if the dealer knew demand in advance.
3. Calculate the Expected Value of Perfect Information (EVPI = EMV|PI – Best EMV). Interpret EVPI: what is the maximum amount the dealer should pay for a market research report that predicts demand perfectly?
4. If a market research firm quotes ₹8,000 for a demand forecast report, should the dealer purchase it? Justify your recommendation using EVPI.

Note: A negative payoff indicates a loss. EVPI represents the upper bound of what a rational decision-maker should spend on information acquisition.

All the best

CENTRAL UNIVERSITY OF RAJASTHAN
Centre for Distance and Online Education (CDOE)
Open and Distance Learning Programme (ODL)
(2025-26)

Programme Name: M.Com.

Programme Code: ODLMCOM

First Semester

Course Name: Business Communication and Soft Skills

Course Code: 6.0ODLCOM05

Important Instructions: All the learners are required to prepare **Two assignments** separately. These assignments are compulsory to submit in a time bound manner, otherwise admit card for the exams will not be generated. Assignment has to be submitted along with the sample title page on first page.

Maximum Marks: 30

Assignment -I

Attempt all questions

Maximum Marks: 15

Q1 Riya, a newly appointed HR Executive in a multinational company, was asked to send an email regarding changes in the employee leave policy. In her message, she used long and confusing sentences, included excessive jargon, and missed important details like effective dates and approval procedures. As a result, many employees misunderstood the instructions and applied for leave incorrectly. **[2+4+4=10]**

Questions:

- a) Identify and explain the communication problems evident in Riya's message.
- b) Apply the 7 Cs of effective communication to suggest how Riya could have improved her email.
- c) How could feedback and clarity in communication help prevent such misunderstandings in an

Q2 Write True or False for the following statements:

[5 X 1 = 5]

1. The grapevine is a form of informal communication.
2. The 7 Cs of communication promote clarity and effectiveness in communication.
3. Downward communication flows from subordinates to superiors.
4. Non-verbal communication includes gestures, facial expressions, and body language.
5. Communication barriers always improve organizational efficiency.

Assignment-II

Maximum Marks: 15

Q1. Explain the essentials of an effective business letter and discuss any two styles of business letter writing with suitable examples. [10]

Q2. Match the Following [5]

Column A	Column B
1. Purchase Order	a. Internal office communication
2. Memo	b. Request for goods from supplier
3. Sales Letter	c. Communication sent to many persons
4. Circular Letter	d. Used to promote products or services
5. Report Writing	e. Presentation of facts and findings

All the best

CENTRAL UNIVERSITY OF RAJASTHAN
Centre for Distance and Online Education (CDOE)
Open and Distance Learning Programme (ODL)
(2025-26)

Programme Name: M.Com.

Programme Code: ODLMCOM

First Semester

Course Name: Statistical Software for Business Analyses

Course Code: 6.0ODLCOM06

Important Instructions: All the learners are required to prepare **Two assignments** separately. These assignments are compulsory to submit in a time bound manner, otherwise admit card for the exams will not be generated. Assignment has to be submitted along with the sample title page on first page.

Maximum Marks: 30

Assignment -I

Attempt all questions

Maximum Marks: 15

Q1 The marks of 4 students in two subjects are as follows:

[10]

First Name	Last Name	Subject 1	Subject 2
Ram	Kumar	78	85
Sita	Sharma	90	88
Geeta	Singh	72	80
Riya	Verma	85	75

Tasks:

1. Create an Excel table with the above data.
2. Add a column Full Name by combining First Name and Last Name using Concatenate (or &).
3. Add a column Total Marks by adding Subject 1 and Subject 2 marks.
4. Add a column Difference showing the difference between Subject 1 and Subject 2 marks (Subject 1 – Subject 2).
5. Calculate the Average Marks of all students using the Average function.

If the marks are out of 100, add a column Percentage by multiplying Total Marks by 0.5 (since total is 200, percentage = total \times 0.5).

Q2 Describe the importance of Microsoft Excel as a tool for business analysis and forecasting. Also explain its major features.

5

Assignment-II

Maximum Marks: 15

Q1.	Explain the role of SPSS in business decision-making and research analysis.	[5]																				
Q2.	Discuss the features and uses of EViews in econometric analysis and business forecasting.	[5]																				
Q3.	<p>The monthly salary data of employees is as follows:</p> <table border="1"><thead><tr><th>Name</th><th>Basic Salary (₹)</th><th>Allowances (₹)</th><th>Deductions (₹)</th></tr></thead><tbody><tr><td>Aman</td><td>25,000</td><td>5,000</td><td>2,000</td></tr><tr><td>Rita</td><td>30,000</td><td>6,000</td><td>3,000</td></tr><tr><td>Neeraj</td><td>28,000</td><td>4,500</td><td>2,500</td></tr><tr><td>Kavita</td><td>22,000</td><td>4,000</td><td>1,500</td></tr></tbody></table> <p>Tasks:</p> <ol style="list-style-type: none">1. Create the above data in an Excel table.2. Add a column Gross Salary (Basic + Allowances).3. Add a column Net Salary (Gross Salary – Deductions).4. Calculate the Total Net Salary to be paid using SUM.5. Add a column Percentage of Deductions = (Deductions / Gross Salary) × 100.	Name	Basic Salary (₹)	Allowances (₹)	Deductions (₹)	Aman	25,000	5,000	2,000	Rita	30,000	6,000	3,000	Neeraj	28,000	4,500	2,500	Kavita	22,000	4,000	1,500	[5]
Name	Basic Salary (₹)	Allowances (₹)	Deductions (₹)																			
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All the best
