CENTRAL UNIVERSITY OF RAJASTHAN

CENTRE FOR DISTANCE & ONLINE EDUCATION

Department of Commerce

End Semester Examinations, Session 2025-26 (I Semester)

Programme	: M.Com.	Semester	: I
Course Code	: 6.0 ODLCOM01	Maximum Marks	: 70
Course Title	: Managerial Economics	Time Allowed	: 3 Hrs
Course Credit	: 4	Total Printed Pages	: 2

Instructions to Candidates: (If required)

1.

Q.No.			Marks
1.		"Managerial Economics is the integration of economic theory with business practice for the purpose of facilitating decision-making and forward planning by managers" Explain and comment.	[10]
		OR	
		Write a short note: • Baumol's Theory of Sales Revenue Maximisation. • Marris' Hypothesis of Maximisation of Growth Rate.	[5+5]
2.		Define price elasticity of demand and its various types. Discuss the role of price elasticity of demand in managerial decisions.	[10]
		OR	
		What is Indifference Curve? Discuss its main characteristics and state the importance of Indifference Curve.	[10]
3.		Distinguish economies from diseconomies of scale, and suggest possible causes of each.	[10]
		OR	
		Discuss briefly the different cost concepts relevant to managerial decisions of planning and control.	[10]
4.		Examine the relationship between Isoquants and Isocost lines in determining producer equilibrium.	[10]
		OR	
		Explain is CVP analysis along with the application of CVP analysis in managerial decisions.	[10]
5.		Compare and critically analyze the Cardinal Utility and Ordinal Utility approaches to consumer demand. Which approach better explains consumer behavior in modern markets?	[10]
		OR	
		Develop a demand estimation model using multiple factors such as price, income, advertising expenditure, and consumer expectations.	[10]
6.		Calculate sales required to earn a profit of Rs. 6,00,000 from the following data. Fixed Expenses 1,20,000	[10]

	Variable cost per unit: Direct Material — Rs. 4 Direct Labour — Rs. 2 Direct Overheads — 50% of Direct Labour Selling price per unit — Rs. 14	
	OR	
	Evaluate the effectiveness of differential pricing as a strategy for increasing profitability in service industries.	[10]
7.	Compare cost-plus pricing and marginal pricing approaches. Analyze their suitability under different business situations.	[10]
	OR	
	Explain the various methods of demand forecasting.	[10]

CENTRAL UNIVERSITY OF RAJASTHAN

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Department of Commerce

End Semester Examinations, Session 2025-26. I -Semester

Programme	: M.Com.	Semester	: I
Course Code	: 6.0 ODLCOM02	Maximum Marks	: 70
Course Title	: Organisation Theory	Time Allowed	: 3 Hrs
Course Credit	: 4	Total Printed Pages	: 2

Instructions to Candidates: (If required)

1. Attempt all the questions.

Q.No.		Marks
1.	Define the concept of organisation and critically examine its essential features and significance in the effective functioning of modern enterprises.	[10]
	OR	
	Critically evaluate Frederick W. Taylor's Scientific Management Theory and its relevance in contemporary organisational settings.	[10]
2.	Differentiate between centralisation and decentralisation of authority. Examine their advantages and limitations in organisational management.	[10]
	OR	
	Examine the socio-cultural features of India and analyse their impact on organisational practices and management styles.	[10]
3.	Critically examine the Need Hierarchy Theory developed by Abraham Maslow and discuss its relevance in contemporary organisations.	[10]
	OR	
	Discuss how effective leadership can influence group behaviour, employee motivation, and organisational performance.	[10]
4.	Critically examine the sources of resistance to change at both the individual and organisational levels. Suggest suitable measures for overcoming such resistance.	[10]
	OR	

Define Organisational Development (OD) and explain its process. How does OD contribute to organisational effectiveness and growth? **[10]**

5. What are organisational goals and individual goals? Discuss the need for their integration in an organisation. **[10]**

OR

Discuss the different levels of organisational conflict—individual, group, and organisational. How can each level affect organisational performance? **[10]**

6. Critically evaluate the Trait Theory of leadership. To what extent can leadership effectiveness be explained through personal traits? **[10]**

OR

Discuss Management by Objectives (MBO) as an Organisational Development intervention. Examine its advantages and limitations in modern organisations. **[10]**

7. Examine the significance of the Hawthorne Studies in the evolution of organisational theory and management practices. **[10]**

OR

Discuss the assumptions underlying Theory X and Theory Y proposed by Douglas McGregor. How do these assumptions influence managerial practices? **[10]**

CENTRAL UNIVERSITY OF RAJASTHAN
CENTRE FOR DISTANCE & ONLINE EDUCATION
Department of Commerce

End Semester Examinations, Session...2025-26. I- Semester

Programme	: Master of Commerce (M.Com.)	Semester	: I
Course Code	: 6.0 ODLCOM03	Maximum Marks	: 70
Course Title	: Managerial Accounting	Time Allowed	: 3 Hrs
Course Credit	: 4	Total Printed Pages	: 4

Instructions to Candidates: (If required)

1. Attempt all the questions

Q.No. **Marks**

1. Discuss the nature, scope, and functions of Managerial Accounting. How does Managerial Accounting differ from Financial Accounting? [10]

OR

From the following information of XYZ Ltd. for the year ended 31st March 2025, calculate the following ratios: [2.5 marks each) [10]

a) Current Ratio

b) Inventory Turnover Ratio

c) Debt-Equity Ratio

d) Net Profit Ratio

Balance Sheet Extract (₹):	**Income Statement Extract (₹):**
Cash in Hand – 10,000	Opening Stock – 2,80,000
Accounts Receivable – 2,50,000	Purchases – 8,00,000
Accounts Payable – 1,20,000	Closing Stock – 2,00,000
Bills Payable – 90,000	Net Sales – 12,00,000
Inventory – 3,00,000	Net Profit – 2,00,000
Bills Receivable – 50,000	
Short-term Investments – 50,000	
Outstanding Expenses – 60,000	
Short-term Loans – 50,000	
Long-term Debt: ₹4,00,000	
Shareholders' Equity: ₹2,00,000	

2. What is Responsibility Accounting? Explain the concept and significance of Cost Centres, Profit Centres, and Investment Centres. [10]

OR

A company is manufacturing three products A, B, and C. The costs of their manufacture are as follows: [10]

Particulars	Product A (₹)	Product B (₹)	Product C (₹)
Direct Material per unit	2	4	5
Direct Labour per unit	3	3	4
Selling Price	10	15	20
Output	1,000 units	1,000 units	1,000 units

The total overheads are ₹6,000 out of which ₹3,000 are fixed and rest are variable.

It is decided to apportion these costs over different products in the ratio of output.

You are required to prepare a statement showing cost of each product and profit according to absorption costing.

3. Analyze the differences between Flexible Budgeting, Zero-Base Budgeting, and Performance Budgeting. Under what business circumstances is each approach most appropriate? [10]

OR

NXE Manufacturing Concern furnishes the following information: [10]

Standard:	Material for 70 kg finished products	100 Kg
	Price of material	₹ 1 per Kg
Actual:	Output	2,10,000 kg
	Material used	2,80,000 kg
	Cost of Materials	₹ 2,52,000

Calculate: (a) Material usage variance, (b) Material price variance, (c) Material cost

4. Explain the concept of the following: [10]

a) Activity-Based Costing (ABC)

b) Target Costing

OR

Critically evaluate the Balanced Scorecard as a strategic performance measurement system. [10]

5. What is Financial Statement Analysis? Explain the objectives, methods, and limitations of financial statement analysis. [10]

OR

A firm produces a single product and its selling price is Rs. 40. Its variable cost per unit is Rs. 32. Its fixed costs are Rs. 2,40,000. What is its Break-even point? [10]

6. If margin of safety is ₹2,40,000 (40% of sales) and P/V ratio is 30% of AB Ltd, Calculate its: [10]

(i) Break even sales

(ii) Amount of profit on sales of ₹9,00,000.

X Ltd. has earned a contribution of ₹2,00,000 and net profit of ₹1,50,000 of sales of ₹8,00,000. What is its margin of safety?

OR

Discuss the concept and components of Value Chain Analysis. Analyze its role in identifying value-adding activities and evaluate its importance in achieving competitive advantage and strategic cost management. [10]

7. (A). From the following information, prepare a common-size balance sheet of Divya Ltd. and interpret the results. [5+5]

Particulars	**31-12-23**	**31-12-24**
	₹	₹
I. Equity & Liabilities :		
(1) Shareholder's Funds	3,00,000	2,00,000
(2) Non-current liabilities	1,00,000	1,00,000
(3) Current liabilities	20,000	10,000
Total	4,20,000	3,10,000
II. Assets :		
(1) Non-current assets	3,20,000	2,20,000
(2) Current assets	1,00,000	90,000

Total	4,20,000	3,10,000

(B) Discuss the concept of Transfer Pricing.

OR

Explain the concept, objectives, and advantages of Budgetary Control. How does it facilitate managerial planning and control? **[10]**

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CENTRAL UNIVERSITY OF RAJASTHAN

CENTRE FOR DISTANCE & ONLINE EDUCATION

Department of Commerce

End Semester Examinations, Session...2025-26. I- Semester

Programme	: Master of Commerce (M.Com.)	Semester	: I
Course Code	: 6.0 ODLCOM05	Maximum Marks	: 70
Course Title	: Business Communication and Soft Skills	Time Allowed	: 3 Hrs
Course Credit	: 2	Total Printed Pages	: 3

Instructions to Candidates: (If required)

1.Attempt all the questions

Q.No. **Marks**

1. Define Business Communication. Discuss its concepts, objectives, and significance in modern business organizations. **[10]**

OR

Explain the principles of effective communication (7 Cs). How do these principles enhance organizational effectiveness? **[10]**

2. A multinational company introduced a new online reporting system. However, employees from different countries interpreted the instructions differently, resulting in delays and confusion. **[10]**

Questions:

a) Identify the communication barriers evident in the case.

b) Explain how cultural differences can affect communication.

c) Suggest measures to improve communication effectiveness in a global business environment.

OR

What is non-verbal communication? Discuss its types and importance in business communication. **[10]**

3. An organization has noticed increasing rumors among employees regarding promotions and transfers. Employee morale is declining due to misinformation. **[10]**

Questions:

a) Explain the role of grapevine communication in the organization.

b) Assess its advantages and disadvantages.

c) Suggest ways management can effectively manage informal communication.

OR

Describe the communication process with the help of a suitable model. Discuss the role of feedback in ensuring effective communication. [10]

4. Differentiate between formal and informal communication. Explain the various forms of formal communication (upward, downward, horizontal, and diagonal) and the significance of grapevine communication. [10]

OR

Discuss the need and importance of business letters in modern organizations. Explain the essentials of an effective business letter and distinguish between Full Block and Semi-Block styles. [10]

5. Prepare the format of a Purchase Order Letter and explain the essential elements that should be included to ensure clarity and legal validity. [10]

OR

ABC Retailers plans to purchase 100 office chairs for its new branch. Before placing an order, the company wants information regarding price, discount, delivery schedule, and warranty terms from a furniture manufacturer. [10]

Tasks:

a) Draft an enquiry letter on behalf of ABC Retailers.

b) Explain the importance of business enquiries in purchasing decisions.

6. A company received 200 printers from a supplier, but 25 printers were found defective and several accessories were missing. The supplier had promised delivery within 15 days but delivered after 25 days. [10]

Tasks:

a) Draft a complaint letter to the supplier.

b) Discuss the characteristics of an effective complaint letter.

OR

What is a Sales Letter? Discuss its objectives and essential components. Draft the format of a sales letter introducing a newly launched health insurance policy. [10]

7. Differentiate between Memos, Office Orders, and Circulars. Prepare suitable formats for each and discuss their role in internal communication. [10]

OR

A company has recently introduced a new attendance policy. Employees from different departments are confused about the implementation of the policy. The [10]

HR department has decided to formally communicate the changes to all employees. Based on the given information:

a) Draft an appropriate Circular communicating the policy change.

b) Explain why a circular is more suitable than a memo or office order in this situation.

c) Discuss the role of effective written communication in implementing organizational policies.

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CENTRAL UNIVERSITY OF RAJASTHAN

CENTRE FOR DISTANCE & ONLINE EDUCATION

Department of Commerce

End Semester Examinations, Session...2025-26. I- Semester

Programme	: Master of Commerce (M.Com.)	Semester	: I
Course Code	: 6.0 ODLCOM06	Maximum Marks	: 70
Course Title	: Statistical Software for Business Analyses	Time Allowed	: 3 Hrs
Course Credit	: 2	Total Printed Pages	: 3

Instructions to Candidates: (If required)

1. Attempt all the questions.

Q.No. **Marks**

1. Discuss the role of statistical software in modern business decision-making. Explain the advantages and limitations of using statistical software for data analysis. **[10]**

OR

Create a worksheet showing the marks of 5 students in three subjects: Accounts, Economics, and Management. **[10]**

Do the following:

a) Calculate the Total Marks using a formula.

b) Calculate the Average Marks using a formula.

c) c) Highlight the highest total using Conditional Formatting.

2. Explain the following commonly used Excel functions with examples: **[10]**

a) SUM

b) AVERAGE

c) MAX

d) MIN

e) IF

Discuss how each function helps in business analysis.

OR

Prepare a table of 10 employees with fields: Employee ID, Name, Department, Basic Salary, DA (58% of Basic Pay) and HRA (20% of Basic + DA). **[10]**

a) Calculate HRA using a formula.

b) Calculate Gross Salary = Basic + DA + HRA using formula

c) Sort the list in descending order of Gross Salary.

d) Calculate 13% Tax on Gross Salary using formula.

3. Explain the process of data entry, data cleaning, and data transformation in statistical software. Why are these steps important for business analysis? **[10]**

OR

You are given a list of 15 students with their marks in Accounts. **[10]**

a) Use **Conditional Formatting** to highlight marks **below 40** in red.

b) Highlight marks **above 75** in green.

c) Apply **Data Bars** to visually represent all marks.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
35	55	60	62	58	75	80	88	12	31	44	22	09	90	70

4. **Line Chart – Product Comparison** **[10]**

DATA:

Month	Product A	Product B
Jan	120	150
Feb	140	160
Mar	130	155
Apr	150	170
May	160	165
Jun	170	180

TASK:

a) Create a Line Chart comparing sales of Product A and Product B.

b) Add a Legend and label the axes.

c) Highlight the month with the highest sales for Product B using a chart marker or formatting.

OR

Describe the structure of SPSS Data View and Variable View. Explain the steps involved in creating and managing a dataset in SPSS. **[10]**

5. Discuss the process of data coding, data entry, and data cleaning in SPSS. Why is data preparation important before statistical analysis? **[10]**

OR

Using SPSS, enter the sales data of 20 retail stores and generate descriptive statistics including Mean, Median, Standard Deviation, Minimum, and Maximum values. Interpret the output. [10]

6. The HR department collected data on employee training hours and productivity levels. Using SPSS, conduct a Pearson Correlation analysis and interpret the relationship between the variables. [10]

OR

Explain the significance of stationarity in time series analysis. Discuss the methods available in EViews for testing stationarity. [10]

7. Using EViews, create a workfile and enter monthly sales data of a company. Generate descriptive statistics and interpret the results. [10]

OR

Using EViews, perform a correlation analysis between employee training expenditure and productivity. Interpret the output and managerial implications. [10]

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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

N.H. 8, Bandarsindari, District: Ajmer – 305817, 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** separetely. 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 houls.
- Partial Loads and intermediate locational houls.
- Partial Loads and long houls.
- Destination to Destination: Houls 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

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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: Organisation Theory **Course Code: 6.0ODLCOM02**

Important Instructions*:* All the learners are required to prepare **Two assignments** separetely. 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
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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 Accounting **Course Code: 6.0ODLCOM03**

Important Instructions*:* All the learners are required to prepare **Two assignments** separetely. 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 ÷ Sales

b) Contribution ÷ Sales

c) Profit ÷ Variable Cost

d) Sales ÷ 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

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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: 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

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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: Business Communication and Soft Skills **Course Code: 6.0ODLCOM05**

Important Instructions*:* All the learners are required to prepare **Two assignments** separetely. 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

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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: Statistical Software for Business Analyses **Course Code: 6.0ODLCOM06**

Important Instructions*:* All the learners are required to prepare **Two assignments** separetely. 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 × 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

<table>
<tr><td>Q1.</td><td>Explain the role of SPSS in business decision-making and research analysis.</td><td>[5]</td></tr>
<tr><td>Q2.</td><td>Discuss the features and uses of EViews in econometric analysis and business forecasting.</td><td>[5]</td></tr>
<tr><td>Q3.</td><td>The monthly salary data of employees is as follows:

<table>
<tr><th>Name</th><th>Basic Salary (₹)</th><th>Allowances (₹)</th><th>Deductions (₹)</th></tr>
<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>
</table>
Tasks:
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.</td><td>[5]</td></tr>
</table>

All the best

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