



ANNAMALAI UNIVERSITY

(Accredited with 'A+' Grade by NAAC)

DIRECTORATE OF DISTANCE EDUCATION

Annamalainagar – 608 002

S119 - M.Com., Cooperative Management

Semester Pattern: 2023-24

Instructions to submit First Semester Assignments

1. Following the introduction of semester pattern, it becomes **mandatory for candidates to submit assignment for each course.**
2. Assignment topics for each course will be displayed in the A.U, DDE website (**www.audde.in**).
3. Each assignment contains 5 questions and the candidate should answer all the 5 questions. Candidates should submit assignments for each course separately. (5 Questions x 5 Marks =25 marks).
4. Answer for each assignment question should not exceed 4 pages. Use only A4 sheets and write on one side only. **Write your Enrollment number on the top right corner** of all the pages.
5. Add a template / content page and provide details regarding your Name, Enrollment number, Programme name, Code and Assignment topic. Assignments without template / content page will not be accepted.
6. Assignments should be handwritten only. Typed or printed or photocopied assignments will not be accepted.
7. **Send all First semester assignments in one envelope.** Send your assignments by Registered Post to The Director, Directorate of Distance Education, Annamalai University, Annamalai Nagar – 608002.
8. Write in bold letters, "ASSIGNMENTS – FIRST SEMESTER" along with PROGRAMME NAME on the top of the envelope.
9. Assignments received after the **last date with late fee** will not be evaluated.

Date to Remember

Last date to submit first semester assignments : **15.11.2023**

Last date with late fee of Rs.300 (three hundred only) : **30.11.2023**

Dr. T.SRINIVASAN
Director

S119 - M.Com., Cooperative Management
First Semester (2023-24)

119E1110 Business Environment (5 x 5 = 25 Marks)

1. Define business environment. State its importance and advantages.
2. Explain the classification of business environment. State the suitable for new era.
3. Explain the factors influencing business environment. Which one is not avoidable.
4. State the role of Caste system in business. How it could affect the modern business.
5. Explain the role of government in regulating the society and the business.

119E1120 Advanced Financial Accounting (5 x 5 = 25 Marks)

1. Orange, apple and Banana were in partnership sharing profits and losses in the ratio of 3:2:1. They decided to dissolve the partnership and to distribute sale proceeds as and when realised.

The partners' capitals were: Orange Rs. 10,000, apple Rs. 9000 and Banana Rs. 5,000. Apple's loan (Cr) amount to Rs.3,000. Sundry creditors amounted to Rs. 6,000.

The assets were realised as follows:

	Stock. Rs	Furniture. Rs	Debtors. Rs	Expenses. Rs
July	3000	300	2000	500
August	2000	100	1500	200
September	2500		2000	300
October	3000		1500	200

Draw up a statement the distribution of cash and the journal entry for closing finally the capital accounts of the partners.

2. Swami, Bapat and Gupta jointly undertake to erect a theatre building for Arid Industries Ltd a price of Rs. 500000 to be paid as to Rs. 400000 in cash in instalments and Rs. 100000 in debentures of the company.

They contribute swamy Rs.60000. Bapat Rs. 75000 and gupta Rs. 40000. These amount are deposited in a joint bank account.

Swami gets the plans prepared and pays Rs.7000 architect's fees. Bapat brings in to the venture a concrete mixture of the value of Rs.25000 and Gupta brings into the venture a motor truck of the value of Rs.20000.

On completion of the venture, Swamy takes over unused materials to the value of Rs. 14000. Bapat takes back the concrete mixture at a valuation of Rs.12000 and Gupta takes back the motor track at Rs.8000. The plant is sold as scrap for Rs.6000. When the contract price was fully received. Swamy took over the debentures at a valuation of Rs.80000.

Show joint venture a/c, joint bank a/c, and accounts of the ventures after the final distribution and the settlement of accounts.

3. From the following particulars ascertain the claim under a policy covering consequential loss.

Accounts are prepared on 31st March. The net profit for the year ended 31st March, 1989 amounted to Rs. 65,000 after debiting constant (insured)expenses totalling Rs.75000, Sales for the year ended 31st March,1989 were Rs.1120000.

Fire occurred on September 1, March 2989 and affected sales for four months.

Sales for four months ending December 31 in 1988 and 1989 were respectively Rs.300000 and 40000.

The policy was for Rs. 200000 the sales for the year ending on August 31, 1989 were Rs.1250000.

4. Bharat Trading Company has a Branch at Coimbatore.

All purchases are made by the branch are invoiced at seeing price, which is 20% above cost. All sales by the branch are on credit terms. Branch expenses are paid by head office and all cash received by the branch is remitted to head office. All branch transactions are recorded in the head office books.

The balance relating to the branch in the head office ledger office ledger on 1 April 1998 were as follows:

	Rs.
Branch stock on 1-04-1998 (invoice price)	3,600
Branch Debtors on 1-4-98	2,575

Transactions during the year to 31-3-1999

Goods sent to Branch (invoice price)	32,460
Credit sales	30,000
Return from Branch to HO (invoice price)	642
Discount allowed to Debtors	575
Cash received from Debtors	31,000(PTO)
Branch expenses paid by HO	3,000
Branch stock on 31-3-1999	4,818
Debtors at the end	1,000

Prepare necessary accounts in the books of HO under stock and debtor system.

5. A transport company purchased 3 trucks costing Rs. 50000 each on the hire purchase system. Payment was to be made Rs. 30000 down and the remainder in 3 equal annual instalments together interest at 9%. The company writes off depreciation at 20% on the diminishing balance method. It paid the instalment due at the end of the first year but could not pay the next. The vendors seized the trucks and after negotiations agreed to leave one truck with the purchase, adjusting the value of the other two trucks against the amount due. The trucks were valued on the basis of 30% depreciation annually. Show the necessary ledger account in the books of the hire purchase.

119E1130 Organizational Behaviour

(5 x 5 = 25 Marks)

1. Narrate the behaviour model for organisational efficiency and state its challenges.
2. Explain the factors affecting organisational behaviour. How it would be manage?
3. State the elements of organisational structure and explain its importance.
4. Define organisational climate and what are the factors influencing organisational climate.
5. What do you meant by conflict and explains its process.

119E1140 Marketing Management

(5 x 5 = 25 Marks)

1. Define Marketing. Explain the responsibilities of marketing management.
2. What do you mean by buyer behaviour. Explain the Theories of buyers behaviour.
3. Define sales forecasting. How MIS could support sales forecasting.
4. Explain the different types of marketing mix and state its significances.
5. Explain different stages in new product development. Would you recommend opt stage for new product development.
