

# **School of Distance Education, University of Kerala**

## **M.Com. ( I- SEMESTER)**

### **Assignment Topics & Case Analysis (2017 Admission)**

**Course Code: CO2 11**

**Title: CONTEMPERORY MANAGEMENT CONCEPT AND THOUGHT**

**Assignment Code: CO2-11/SDE-C/2017-18**

**Assignment Coverage: All Modules**

**Maximum Marks: 15**

**Attempt any three topics each in 4-5 pages**

1. Prepare a detailed note on theories of Motivation.
2. Describe the concept of Marketing Research and explain the different steps in Marketing Research.
3. Describe the significance of Financial Management and explain the core finance functions.
4. Prepare a note on the functions and objectives of Human Resource Management.

**Course Code: CO2 11**

**Title: CONTEMPERORY MANAGEMENT CONCEPT AND THOUGHT**

**Case analysis Code: CO2-11/SDE-C/2017-18**

**Coverage: All Modules**

**Maximum Marks: 10**

**Attempt all the case each in 4-5 pages**

1. At a monthly meeting of the board of directors of M/s Ravi Paper Works, the Managing director, Mr. S. Chakravarthi mooted a scheme to set up a paper plant in a remote tribal district of Madhya Pradesh. Obviously, Mr. Chakravarthi had done his homework carefully because the scheme looked foolproof and a wonderful proposition from the point of view of profitability.

The plant was to come up within a period of four months. Finance was not at all a problem for the company. The requisite plant and machinery were available. Easy availability of cheap labour was also assured. Over and above, Mr. Chakravarthi had a team of dedicated officers who would spare good effort to give shape to his scheme within the stipulated period of time. According to Mr. Chakravarthi, the plant would take 12 months to come up in the normal course but that was mainly because the road to the area was a circuitous one. If the board could sanction expenditure for the construction of a direct road, linking the area to a nearby town, the period of installation would be halved. True, the responsibility for the road building was that of the State Government but if one looks into account the profit to be earned during the period the cost to be incurred by the company would seem negligible as the company could save the period of installation of the plant, as also the goodwill this gesture would earn among the people of the area and the government. The members of the board approved the scheme but keep their fingers

crossed until happy enough; the scheme was accomplished, on the dot, within the scheduled time.

Questions:

- a) Do you find any leadership qualities explicated in Mr. Chakravarthi?
  - b) What must be at the root of the infectious sense of confidence displayed by Mr. Chakravarthi?
  - c) Assess the benefit to the company if the company constructs the road to connect a nearby town?
2. The Universal Foods and Drinks Limited (UFDL) is a company, manufacturing different types of packaged foods and drinks. The product range consists of more than 50 items and 200 packaging units. The company's products are popular throughout the country and the company is known for its quality products.

The Universal Foods and Drinks Limited has processing plants in various parts of the country like Jammu & Kashmir, Madhya Pradesh, Himachal Pradesh, Maharashtra, and Kerala. It has a wide network of distributors and dealers, who stock the UFDL products and deal with all types of customers. The company through this network reaches to over 50000 retail points in the urban and the rural markets.

Some of the products of the UFDL are produced throughout the year and are sold through this wide network. Some products are seasonal in production but are sold throughout the years. And some products are popular in a certain season and not in demand at all in the other seasons.

The business performance of the company is assured well if the UFDL produces the products as per the varying demand pattern of the customers. Since the company has established its strength in the distributor-dealer network, the success comes through the appropriate decisions in the purchase of fruits, vegetables, cereals, and pulses and putting them through processing and packaging, and dispatching them to various locations where the distributors are located.

It is the policy of the company to launch each year at least one new product in the country. This policy has paid rich dividends to the company in terms of its image and the customers have always looked forward to such an announcement from the company's end. The UFDL uses well in advance, the different advertising media such as the newspapers, hoarding, magazines, sample tests and demos, T.V etc for announcing and promotion of its new products from time to time. However, the selection of the media is based on the product and its overall position in the product range and the targeted market segment.

In spite of considerable strength in many aspects of business, the company has failed in the launching of new products. It was also not able to meet the demand owing to the inadequate supply of raw materials, the wastage of the raw materials as the processing plant of the company was not available due to its maintenance schedule or it was scheduled for some other food processing. The company also faces the problems of high seasonal inventory which, if not disposed of in time, becomes a non- moving and sometimes a nonsaleable inventory.

The UFDL has its Marketing Division headed by a Manager – Marketing supported by the Product Manager for a group of its products.

### **Questions**

1. Identify the different decisions which the management of the company is making during the course of the business execution
2. Which of these decisions will be taken by the top, the middle and the operational management of UFDL?
3. State the reason for the failure of the company in launching new products.

**Course Code: CO2 12**  
**Title: MANAGEMENT INFORMATION SYSTEM**  
**Assignment Code: CO2-12/SDE-C/2017-18**  
**Assignment Coverage: All Modules**  
**Maximum Marks: 15**

**Attempt any three topics each in 4-5 pages**

1. What is MIS? Discuss characteristics of MIS.
2. What are the characteristics of the Transaction Process System (TPS)? What role does it play in a business processes?
3. Discuss various approaches for building an information system in an organization.
4. Discuss briefly the various stages in System Development Process.
5. Discuss Database Management System. What kind of facilities a DBMS provides to users?

**Course Code: CO2 12**  
**Title: MANAGEMENT INFORMATION SYSTEM**  
**Case analysis Code: CO2-12/SDE-C/2017-18**  
**Coverage: All Modules**  
**Maximum Marks: 10**

**Attempt any two cases each in 4-5 pages**

1. A medium-sized financial services organization is seeking a replacement of MIS Manager to restore confidence in the MIS function and to lead a redevelopment of its corporate systems. The organization's current systems were developed about fifteen years back, but new systems are needed to meet changing business requirements.

The MIS department has begun some redevelopments, but these have failed due to misunderstandings over who should be involved at each stage of the system development process. Also, because the costs of the redevelopments exceed the perceived benefits, the management expects the replacement of MIS manager and to use some form of cost benefit analysis for all future projects.

As part of the selection process for the new MIS Manager, you have been asked to make a presentation to demonstrate your suitability for the position. Prepare notes for the presentation to clearly demonstrate your understanding of the following:

- a) The role of the MIS Manager and the personal qualities required.
  - b) The involvement of user staff and MIS staff in all the development stages, from initial system request to post implementation review.
  - c) The net present value (NPV) method of cost benefits analysis, including its advantages and disadvantages.
2. A large food retailing company has procured and implemented a new Human Resources (HR) system. The management reporting functions of the HR system are weak and senior management wants to improve fixed management reporting capabilities. The following options are being considered:

Option 1: The in-house development of a fixed reporting facility (using existing DBMS software) that would import data from the HR system.

Option 2: The procurement of a compatible software package that provides a set of standardized fixed reports directly from the HR data repository.

- a) Discuss the strengths and weaknesses of the two options. State any assumptions you make about the organization within your answer.
  - b) Irrespective of the strengths and weaknesses, senior management has selected option 2. There are three packages available to choose from. Explain, with the aid of examples, the process you would adopt to choose the most suitable package to purchase.
3. **INFOTECH LTD.**

The PC is becoming the centre of the digital world. It helps to educate and entertain. Education CDs and the sheer wealth of information on the web are helping children prepare better for a very competitive world. Web cameras are helping people stay connected. And, of course, in a film and music crazy country, DVD drives and speakers and make the PC a complete entertainment device. Infotech dreams big and wants to become bigger.

### **InfoTech and the Big Bang**

Our partners and we at Logitech are uniquely poised to take maximum advantage of this Tipping Point. With our wide range of peripherals, we are not only in the new PC opportunity but also the huge upgrade opportunity brought by the dramatic shift in mouse technology. Also the upgrade to cordless opportunity in both mouse and keyboards is huge.

However to convert this into actual sales require a slight shift in the strategy. For too long we in the PC industry have been concerned with getting the customer to buy by lowering prices rather than giving him a great value proposition. The old approach may have worked so far. But, as observed earlier, the customer is evolving. He is more aware; more informed, more equipped to make appropriate decisions and is looking for great value.

The natural corollary of this is that we need to get closer to the customer and develop a relation of trust and delight. It's simple; a home user is also a customer for speakers, web cams, PC headsets and gaming devices. Our partners need to leverage their existing installed base to help maximize the PC peripheral expense of these existing customers. The starting point for this would be building databases of customers. Some partners may have 10 customers, some over a 1000. Partners who have invested in retaining post sale contact stand the best chance of flourishing. So in case one already hasn't done so, start now. Know your customer's demographic and psychological profile. It helps maintain written documentation. Analyse the same – his love for entertainment, the equipment of gaming and the use of Internet chat. All these are great pointers to what is most likely to be an "easy sale". Also the type of mouse and keyboard currently used, and the age of the same are also great pointers on "When will he upgrade". The best way to notch up easy sales is to do "studied sales".

### **Dream Big, Get Bigger**

This is the mantra that we would follow. A close look at the customer outlook will help achieve sales, which so far looked out of reach. Target 100 per cent growth and work backwards to arrive at actions that will help realize dreams of getting bigger.

### **Questions**

1. Identify different opportunities Infotech has identified for future growth.
2. What drives Infotech to shift the strategy from lower price to higher value?
3. What IT initiatives Infotech is planning to make this shift possible?
4. Explain how Infotech can use IT for converting existing 'Partner' into a value adding 'Business Partner'.

**Course Code: CO2 13**  
**Title: Research Methodology**  
**Assignment Code: CO2 13/SDE-C/2017-18**  
**Coverage: All Modules**  
**Maximum Marks: 15**

### **Attempt any three topics each in 4-5 pages**

1. How would you define business research? What are the major components of good research study? (5 marks)
2. How would you define a research design? What are the significant elements of a research design? Illustrate with examples (5 marks)
3. What are the components of a good research problem? Illustrate with examples (5 marks)
4. 'Hypotheses are the guiding force in any research study'. Justify and explain (5 marks)

5. 'Majority of the researchers makes use of primary source of data and secondary sources do not really contribute to a scientific enquiry'. Do you agree/disagree with this statement. Explain.
6. What is a research report? Discuss the content and style of research report (5 marks)

**Course Code: CO-01121**  
**Title: Research Methodology**  
**Case analysis Code: CO2 13/SDE-C/2017-18**  
**Coverage: All Modules**  
**Maximum Marks: 10**

**Attempt any one case each in 4-5 pages**

1. The training manager of Excel Corporation has asked you to identify the kind of training programmes that should be offered to the young recruits who have joined as management trainees and are to be imparted five additional general management programmes along with their specific job training modules. The trainees are a mixed bunch of engineering and management graduates.
  - (a) Formulate your research problem.
  - (b) Identify the sources you would use to carry out a problem audit.
  - (c) State your research objectives and the research hypotheses.
2. Select any research paper from a Commerce/Management journal in any area of your choice. Work backwards for it, i.e., if you were to submit a research proposal for this study, how would you design it.

**Course Code: CO2 14**  
**Title: PLANNING AND DEVELOPMENT ADMINISTRATION**  
**Assignment Code: CO2-14/SDE-C/2017-18**  
**Assignment Coverage: All Modules**  
**Maximum Marks: 15**

**Attempt any three topics each in 4-5 pages**

1. Define Economic Planning. What are the objectives and characteristics of Indian Economic planning?
2. Explain the achievements of Five Year Plans in India. Briefly explain the failures of Indian Five year plans.
3. What do you understand by National Income? How is it measured? Discuss the problems encountered in estimating national income in India.
4. What are the objectives of Local Governments? Explain the structure and organizations of Panchayati Raj institutions in India.
5. Explain the main objectives of the Fiscal policy of India. What are the techniques and limitations of fiscal policy in India?

**Course Code: CO2 14**  
**Title: PLANNING AND DEVELOPMENT ADMINISTRATION**  
**Case analysis Code: CO2-14/SDE-C/2017-18**  
**Coverage: All Modules**  
**Maximum Marks: 10**

**Attempt all the case each in 4-5 pages**

1. “Sustainable developments are those which fulfill the present needs of the mankind without curtailing the needs of the future generations.” Sustainable development seeks to achieve social and economic progress in ways that will not exhaust the finite natural resources of the earth. The needs of the world today are real and immediate, yet it is necessary to develop ways to meet these needs that do not disregard the future.

“Without increased income and economic development environment protection will fail; without environment protection, economic development will be undermined”. The idea of sustainable development was conceived in early 1970’s; when the need was felt to preserve the fast depleting natural resources. The natural resources were fast depleting and the ecological balance was in danger. As such sustainable development is the organising principle for sustainable finite resources necessary to provide for the needs of a future generation of life on the planet.

The concept of sustainable development has been devised to achieve the following objectives:-

- i. Basic needs of life should be available to human beings.
- ii. Consumption of natural resources should be utility based.

- iii. To maintain production of goods and services for development and efficiency.
- iv. Economic growth should be made to safeguard the interest of future generations to come.
- v. Maintenance and enhancement of the quality of life adopting the principles of equitable distinction of wealth and natural resources.
- vi. Ecological balance should always be maintained.
- vii. Development and maintenance of environment should run simultaneously.
- viii. Regional imbalance in the conservation of nature should be minimised or removed.
- ix. The international fraternity should unite to fight against pollution.
- x. A long-term view should be adopted for a better relation between the human and species generation.

The well-recognized principles of sustainable development for the protection and improvement of the environment have been unanimously accepted by world countries as a strategy that caters to the needs of the present generation without depriving the future generation of their right to available natural resources. It has been rightly said that sustainable development is meant to secure a balance between developmental activities for the benefit of the people and environmental protection and therefore, “it is a guarantee to the present and bequeaths to the future generation”. The principle of sustainable development seeks to harmonise the conflict between development which may be industrial, economic or social and right to healthy environment. In other words, the balance between environmental protection and developmental activities could only be maintained by strictly adhering to the principles of sustainable development. Sustainable development is the need of the time so that development and environmental protection, both proceed maintaining a balance.

The principles of sustainable development have evolved on the basic assumption of co-existence of two conflicting notions-development and environment. The principle of sustainable development emphasizes on two basic needs- (a) need for socio-economic development and (b) need of limitation imposed on the capability of the environment to cope up with the present and future requirements.

1. Explain the concept of sustainable development is.
  2. Development should not be at the cost of the natural environment”-comment.
  3. Do you advocate the concept Sustainable development?
2. Agriculture and industry are the two wheels of an economy. The development of one sector depends on the development of the other sector. In a planned economy, agricultural development precedes industrial development; It is all due to the basic character of agriculture similarly, the full development of agriculture depends on the industrial development. Industry supplies agriculture with machines, tools, implements, fertilizers and; the latest inputs. The assistance of industry is obligatory for making fuller modernization of agriculture with an adequate supply of tractors,



pumping sets and other agricultural machinery so that productivity in agriculture may be increased.

In a closed economy, one of the most important pre-conditions of industrial expansion is the achievement of the rate of increase in agricultural productivity. Rising agriculture productivity supports and sustains industrial development by meeting the increasing food needs of the nation- agriculture sector and rising rural purchasing power. Similarly, in open economy with access to international trade, the contribution of rising agricultural productivity may diminish for the time being. But industrialization provides a wider range of consumption goods one, raising their level of wants, encouraging greater productive efforts and better agricultural production which in turn directly rise agricultural productivity per hectare or per man.

In the mid-twentieth century, industrialization as a means to promote the economic development has become magic word in underdeveloped countries. Pt. Nehru echoed the belief of underdeveloped countries when (he said, "real progress must ultimately depend on industrialisation", no doubt, these countries can catch up with the progress made by the advanced countries by placing major emphasis on industrialisation. But it should be remembered that industrialisation is simply on the type of economic activity and it alone will not prove to be the panacea for curing all the economic ills. Recent experiences of different countries have shown that there are limitations in placing over-emphasis on industrialisation unless proper attention is paid to the development of the agricultural sector.

Instead of discussing the issue of industrial development versus agricultural development, the need of the hour is that the current thinking may be devoted to consider how best agriculture and industry contribute to each other and study the inter-relationships between the two. It has been realized that in the long run, they are complementary to each other. Their relationships should not be taken to be competitive in the process of growth of a country. Industrialisation is inseparable from substantial and sustained economic advance because it is both a consequence of higher incomes and a means of higher productivity.

Thus, it is true that improvement in the productivity of agriculture is one of the most solid means of promoting Industrialisation. Thus unless agriculture is modernized substantially, industrial expansion is likely to be cut short by the lack of markets and low purchasing power with the majority of the population. In short, agricultural improvements cannot go very far unless there is Industrial development to take up the released manpower and to provide a solid technical base for the equipment and services essential to modernized agriculture.

Thus it appears from the above statement that it is neither the development alone nor Industrialisation that would bring about the required economic development of a country. The rise in per capita income can more effectively be brought about by improving productivity in both sectors simultaneously i.e., in agriculture and Industrial sectors. Thus improvement in the productivity of agriculture is one of the most solid means of promoting Industrialisation. In fact, unless agriculture modernizes substantially industrial development in most

underdeveloped countries is likely to be cut short by lack of markets. In this regard, rural Industrialisation is fully tied to agricultural development. It is due to this that along with agricultural development, village and cottage industries are being reviewed. Significantly both agriculture and the industrial sector should develop simultaneously. Moreover, manufacturing sector cannot remain undeveloped for a long period without the development of agricultural sector. It is on this account that all the industrially developed countries have a most advanced and modernized agriculture.

In short, the development and modernization of industry and agriculture should take place side by side. All the developing countries have realised this fact and they are planning for Industrialisation as well as for modernisation and development of their agriculture. National Commission on Agriculture has rightly observed, "the interdependence between agriculture and industry clearly shows that the further growth in agricultural production in India as elsewhere, is materially dependent on the rapid increase in the production of input supplying industries. This will help intensive application of modern techniques of agricultural production."

Here the question is not to make a choice between the industrial or agricultural development. We believe that there is no conflict between the two, but as a matter of fact, the development of these sectors is closely interwoven and each must depend heavily on the other. What is required is to aim at the balanced growth of the two. Prof. Lewis has remarked that the secret of most development problems is to maintain a proper balance between different sectors. Different sectors of the economy; should be given due weightage in the process of economic development. The consequences of neglect of one or the other sector will be distressing and hinder the prosperity of the economy on all fronts.

The principle of balanced agricultural and industrial development appears to be reasonable; but it is not easy to put in to practice, particularly in underdeveloped countries that have opted to launch the programme to sustain economic growth. Recognising the need for choice, there are two opinions of different economists. The first argument has been given by Prof. Jacob Viner, Coala, and Hoover who advocate that efforts to increase supply should get top priority due to high demand, and need for additional food. They have concluded by saying that very substantial progress in that most backward part of the economy is prerequisite to successful development of the economy as a whole and that if one sector limits the growth of the other, it is more likely to be a case of agricultural growth limiting non-agricultural than vice-versa. In the second category, economists like Albert Hirschman, Leibenstein and Higgin have pointed out the necessity for raising agricultural productivity by giving industrialization programme a top priority. Prof. Higgin stated that the only means to a cumulative improvement in agricultural productivity is a public policy designed to make labour relatively scarce in agriculture by simultaneously shifting to more, mechanized and large-scale agriculture and encouraging a rapid rate of industrialization

Admittedly no country is in a position to concentrate all of its investments on either agriculture or industrial development. But the need of the hour is to achieve a reliable food surplus, the shift of large scale of farm population into non-farm

employment and labour saving devices in the agriculture sector. To conclude the discussion, to quote the views of Prof.Haggin, who has rightly noted: “so far as industry versus agriculture is concerned, it is not a question of balanced growth or unbalanced growth but one of the balanced, growth or no growth at all .”

1. Evaluate the industrial growth during the five year plan period.
2. Explain the performance of agriculture sector in India after Independence.
3. “Agriculture and industry are the two wheels of an economy”. Comment.

**Course Code: CO2**  
**Title: ADVANCED CORPORATE ACCOUNTING**  
**Assignment Code: CO2-15/SDE-C/2017-18**  
**Assignment Coverage: All Modules**  
**Maximum Marks: 15**

**Attempt any three topics each in 4-5 pages**

1. What do you understand by Goodwill? Explain and illustrate the different methods of calculating Goodwill (5 marks)
2. Explain briefly various IFRS in force (5 marks)
3. How will you ascertain the Claim for loss of profit as a result of fire? (5 marks)
4. How would you ascertain the Value of Goodwill or Capital reserve while preparing a Consolidated Balance sheet? (5 marks)
5. What do you mean by Liquidation of a Company? Describe the different Modes of Winding up. (5 marks)

**Course Code: CO2**  
**Title: ADVANCED CORPORATE ACCOUNTING**  
**Case analysis Code: CO2 /SDE-C/2017-18**  
**Coverage: All Modules**  
**Maximum Marks: 10**

**Attempt any one case each in 4-5 pages**

1. An investor has power over an investee when the investor has existing rights that give it the current ability to direct the relevant activities of the investee (IFRS 10 para 10). Can an investor have power currently if its decision-making rights relate to an activity that will only occur at a future date?

X and Y set up a new company to construct and operate a toll road. X is responsible for the construction of the toll road, which is expected to take two years. Thereafter, Y has authority on all matters related to toll road operation. Is it possible for Y to have power over the company during the construction phase although X is responsible for construction and has authority to make decisions that need to be made currently?

2. The management of Excel Ltd intends to present its first IFRS financial statements for the year ending 31 December 20Y0. The date of transition to IFRS is 1 January 20X9 and the opening IFRS balance sheet is prepared as at this date. Excel Ltd acquired at least one business every year from 20X0 to 20X9 and accounted for the business combinations in accordance with its previous GAAP. The management of Excel Ltd intends to apply the business combinations exemption in IFRS 1 and not restate any business combinations in the years from 20X0 to 20X6. However, the management of the company intends to restate the accounting entries it made in connection with the 20X7 business combination, but not restate the acquisitions made in 20X8 or 20X9. Can the management take the option for all years other than 20X7 as mentioned above and why?

3. You are given the back ground and the present problems of Premier Ltd, an exporting company based at Mumbai. As a financial consult on liquidation suggest the company easing a stressful liquidation.

Back ground:

- Family run printing and binding company
- Employed workforce of 19 employees including directors
- Annual turnover in excess of Rs.1 million.
- Assets with a book value of approximately Rs.150000
- The company had a number of large contracts including a lucrative British Telecom contract

Problem:

- Company began to face a downturn in trade and sales
- General cash flow problems
- Large contracts lost to competitors
- High wage costs
- Employees threatening tribunal
- The company faced large redundancy costs for staff (in excess of Rs.100000)
- The company had creditors of over Rs. 250000 including over Rs.80000 to the State government for VAT.

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Note: Please read the general guidelines related to preparing and submitting Assignments and Case Analysis very carefully before starting your work on the topics in this page.