



# ANNAMALAI UNIVERSITY

(Accredited with 'A+' Grade by NAAC)  
CENTRE FOR DISTANCE AND ONLINE EDUCATION  
Annamalainagar – 608 002

## **Semester Pattern: 2025-26 [JANUARY SESSION]**

### **Instructions to submit First Semester Assignments**

As per regulations of semester pattern, it becomes mandatory for candidates to submit assignments prior to appear for end semester examination for all the courses of the Programme. Submit Assignments before you appear for Final Examinations of each and every semester. Once appeared for the End Semester Examinations, the assignments will not be entertained.

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, CDOE 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, Centre for Distance and Online 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 : 15.04.2026  
Last date with late fee of Rs.300 (three hundred only) : 30.04.2026

**Dr. S.ARULSELVI**  
**Director**

**FIRST YEAR – (I – SEMESTER)**

**ASSIGNMENT QUESTION**

**119E1110 - BUSINESS ENVIRONMENT**

1. What is liberalization? Write the main characteristics of liberalization.
2. Explain the difference between money market and capital market.
3. Give the advantage and disadvantage of privatization.
4. Explain the limitations of fiscal policy of India and give the suggestions for improvement of fiscal policy.
5. Describe the concept of public private partnership. How far it has been successful in India.

**119E1120-ADVANCED FINANCIAL ACCOUNTING**

1. A machine purchased on 1st July 1983 at a cost of Rs. 14,000 and Rs. 1,000 was spent on its installation. The depreciation is written off at 10% on the original cost every year. The books are closed on 31st December each year. The machine was sold for Rs. 9,500 on 31st March 1986. Show the machinery account for all the years.
2. S and P entered into a joint venture and agreed to divide the profit as to S 60% and P 40%. S and P contributed Rs. 1,80,000 and Rs. 1,20,000 respectively for carrying on transactions relating to the venture. They opened a joint bank account with the above contributions. They purchased three old state buses for Rs. 2,40,000. S and P personally paid Rs. 45,000 and Rs. 30,000 respectively for repairs and renewals. They purchased a few tyres and tubes costing Rs. 54,000. Two buses were sold for Rs. 2,70,000 and the third one was taken by P at cost price. Pass necessary journal entries and prepare joint venture account, joint bank account and close the accounts of the venture.
3. A and B are partners sharing profits in the ratio of 3:1. Their Balance sheet stood as under on 31.3.2004:

<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
Salary due	5,000	Stock	10,000
Creditors	40,000	Prepaid Insurance	1,000
Capital A: 30,000 B: 20,000	50,000	Debtors 8,000 Less: Provision 500	7,500
		Cash	18,500
		Machinery	22,000
		Buildings	30,000
		Furniture	6,000
	95,000		95,000

C is admitted as a new partner introducing a capital of Rs. 20,000, for his 1/4th share in future profits.

Following revaluations are made:

- (i) Stock be depreciated by 5%
- (ii) Furniture be depreciated by 10%
- (iii) Building be revalued at Rs. 45,000
- (iv) The provision for doubtful debts should be increased to Rs. 1,000.

Prepare Revaluation A/c and Balance Sheet after admission

4. P, Q and R share profits in proportion of 1/2, 1/4, and 1/4. On the date of dissolution their Balance Sheet was as follows:

	<b>Liabilities</b>	<b>Rs.</b>	<b>Assets</b>	<b>Rs.</b>
The	Creditors	14,000	Sundry Assets	40,000
	P's Capital	10,000		
	Q's Capital	10,000		
	R's Capital	6,000		
		40,000		40,000

assets realised Rs. 35,500. Creditors were paid in full. Realisation expenses amounted to Rs. 1,500. Close the books of the firm.

5. On 1.1.93, a firm purchased a Truck on instalment system. The cash price the Truck was Rs. 11,175 and payment was to be made as follows:  
Rs. 3,000 was to be paid on signing of the agreement and the balance in instalments of Rs. 3,000 each at the end of each year. Interest at 5% is charged by the vendor. The firm has decided to write off 10% annually on the diminishing balance of the cash price.

Give the ledger Accounts in the books of the Hire vendor.

### **119E1130-ORGANIZATIONAL BEHAVIOUR**

1. Discuss the different approaches to organizational effectiveness.
2. Discuss the objectives of organizational behaviour.
3. Explain in detail the strategies for managing inter group conflict.
4. Discuss the factors influencing managerial effectiveness.
5. What are the qualities expected of a Leader.

### **119E1140-MARKETING MANAGEMENT**

1. Elaborate on the marketing mix concept with examples.
2. Discuss in detail the innovation and its role in new product development.
3. Explain in detail the different pricing policies and strategies used in marketing.
4. Analyze the functions of wholesalers and retailers in distribution channels.
5. Explain the need and importance of consumer protection with reference to ISI and AGMARK.

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