



DR. B. R. AMBEDKAR OPEN UNIVERSITY
ROAD NO. 46, JUBILEE HILLS, HYDERABAD – 500 033. T.S.

Dear Student,

We are enclosing two assignments in each course, for all **SIX** courses of first semester of **Diploma in Financial Management Programme (Batch: 2025-26)**. Please note the following points while answering these assignments:

1. Writing and submitting these given 'Assignments' are compulsory for the students of Diploma Programme. They have a weightage of 30% in each course.
2. You have to submit both the assignments compulsorily. You will not be allowed to appear for the year-end examinations of any course, unless you submit the specified number of assignments in time, for that course.
3. Each assignment carries a maximum of 15 marks and you have to score a minimum of 40% marks, i.e., 6 out of 15, to qualify in that assignment. If you fail to score the minimum marks in any assignment, you have to necessarily resubmit that particular uncleared assignment along with the regular/current batch. Repetition of the same assignment will in no case be allowed.
4. The maximum marks for each course at the semester-end examination are 70 and you have to score a minimum of 40% marks, i.e., 28 out of 70 marks.
5. Division will be awarded on the basis of the aggregate marks obtained in assignments as well as in the semester-end examinations.
6. Dates of submission for the assignments are:

All the Six Courses

FIRST AND SECOND ASSIGNMENTS:

25-05-2026

*****ASSIGNMENTS SUBMITTED AFTER THE DUE DATE WILL NOT BE ACCEPTED*****

7. If, under unavoidable circumstances, you fail to submit the assignments within the stipulated time, your results will be declared only after the submission and evaluation of all the assignments.
8. If any student fails to submit all the assignments within the stipulated time, he/she has to answer the set of assignments that are sent to the batch in currency/progress at that time.
9. You have to submit your assignments in the same Study Centre to which you are attached.
10. The first page of your response sheet should be in the following format:

Student Admission No. _____ :

Name of the Student :
Address :
Mobile No. :
E-mail Id. :
Name of the Programme :
Course Code & Title :
Assignment No. :
Study Centre (Name & Code) :
Date of Submission :
Signature of the Student :

11. Please go through the relevant course units thoroughly before answering your assignments.
12. In case the assignment is in figurative / problem & solution model, you have to answer it in the required / pertinent format. You should give working notes also wherever necessary.
13. Before submitting the assignments, check them carefully to make sure that you have attempted all the main points of all the questions.
14. You are required to use only foolscap paper for your responses. Allow some margin on the left, in order to facilitate the evaluator to record his comments.
15. You have to answer the assignments in your own words.
16. Do not copy from the response sheets of other students. If copying is noticed, the assignments of all such students will be rejected.
17. Start each assignment on separate sheets of paper.
18. You can consult your counsellors and get clarification on your doubts, if any, while answering the assignments.
19. The assignments should be neatly hand written. ***Typed or Computerized assignments will not be accepted.***
20. You have to prepare your responses in duplicate, submit the original at your study centre and retain the second copy with yourself as a record.
21. You can collect back the evaluated assignments from your study centre, if you want.
22. In case you request for a change of study centre, you should submit your assignments only to the original study centre until the University gives effect to such request for change of study centre.
23. Further correspondence should be made to the following address:

The Director (Student Services Branch)
Dr. B. R. Ambedkar Open University, Prof. G. Ram Reddy Marg,
Road No.46, Jubilee Hills, Hyderabad – 500 033

Sd/-
HEAD

DEPARTMENT OF BUSINESS MANAGEMENT

DR. B.R. AMBEDKAR OPEN UNIVERSITY
DEPARTMENT OF BUSINESS MANAGEMENT
DIPLOMA IN FINANCIAL MANAGEMENT (DMM) PROGRAMME
BATCH: 2025-26 - FIRST SEMESTER
COURSE – DFM14601: MANAGEMENT PROCESS AND BEHAVIOUR

ASSIGNMENT – I

(MARKS: 15)

ANSWER ALL QUESTIONS

ALL QUESTIONS CARRY EQUAL MARKS

1. a) What is mean by Management? Explain the characteristics, scope of Management.
b) Planning is not an exact science” - Planning to be successful has to overcome certain barriers. Identify such barriers and justify your comments.
2. a) “MBO is considered as an approach and philosophy in an organization for better management”- Comment.
b) Discuss the meaning and importance of the organizational design and the key factors influence the organizational design
3. a) Write a detailed note on transformational leadership theory.
b) Write a short note on Communication. Also discuss the importance and process of Communication.

ASSIGNMENT – II

(MARKS: 15)

ANSWER ALL QUESTIONS

ALL QUESTIONS CARRY EQUAL MARKS

1. a) What does Big Five theory explain? How is it useful in explaining personality of employees at workplace?
b) Define Conflict. Explain various conflict generation and resolution techniques.
2. a) What is Organizational Climate? Discuss the various dimensions
b) Explain the meaning and significance of emotional intelligence, social intelligence and spiritual intelligence at work
3. Analyze the following case and answer the questions asked at the end:

PAY RAISES EVERY

Mahindra Insurance Brokers' Limited (MIBL), a 5 per- cent subsidiary company of Mahindra & Mahindra Financial Services Limited, provides direct insurance broking for corporate and retail customers. It also offers a range of products for the non-life and life segments. In addition, MIBL also offers value-added services like risk management/audit which include risk inspection and gap analysis, and portfolio management which includes claims handling. Insurance, unlike any other service sector business, depends on the consistent high commitment and performance of its employees. MIBL has aggressive growth plans and thus regularly sets stretch targets for its people

to reach. Insurance in India is also a highly regulated industry and, thus, all actions of the company are constantly monitored.

In recent years, a small dip in the performance of its newly hired employees was observed. Additionally, the performance levels of all its employees showed greater than normal variation. The CEO and the HR team thus worked towards improving the performance and productivity level, especially of the underperformers.

Rather than punishing its underperformers, a multi- pronged approach for performance improvement named as the 'Magnificent Comeback' was put in place. The performance improvement plan included a reward and recognition program, performance feedback, and dialog on a regular basis. The rewards were designed to motivate the underperformers to put in greater effort.

Questions:

- i) Do you think that the performance improvement program would have been successful in motivating the underperformers? Give reasons for your answer.
- ii) Do you think, you would personally be more motivated to perform if your boss paid special attention to you?
- iii) What would be the impact of such a performance on the high performers? Substantiate your answer with concepts discussed in this chapter.

**DR. B.R. AMBEDKAR OPEN UNIVERSITY
DEPARTMENT OF BUSINESS MANAGEMENT**

**DIPLOMA IN FINANCIAL MANAGEMENT (DMM) PROGRAMME
BATCH: 2025-26 - FIRST SEMESTER**

COURSE – DFM14602: MANAGERIAL ECONOMICS

ASSIGNMENT – I (MARKS: 15)
ANSWER ALL QUESTIONS
ALL QUESTIONS CARRY EQUAL MARKS

1. a) Define the terms Economics and Managerial Economics. And also discuss the nature and scope of Managerial Economics.
b) Explain how the theories of the firm provide models for analyzing decision-making in different market structures.
2. a) What are the different types of Demand? Explain the nature of demand.
b) How can the elasticity of demand be measured? Explain the various types of measuring the elasticity of demand.
3. a) Evaluate the Cobb-Douglas Production function. Explain the uniqueness of the production function briefly.
b) Explain the Law of Variable Proportions. Illustrate your answer with a suitable example and diagram.

ASSIGNMENT – II (MARKS: 15)
ANSWER ALL QUESTIONS
ALL QUESTIONS CARRY EQUAL MARKS

1. a) Discuss the concept of Short-Run and Long Run Cost. Explain the behavior of long-run total cost function with help of a diagram.
b) Explain the concept of Break-Even analysis with suitable examples.
2. a) Define the term Market structure. Discuss the various types of Market structures with examples.

3. Analyze the following case and answer the questions asked at the end:

Maruti Udyog Ltd (MUL) enjoys a monopoly in spare parts and, along with its dealers, is exploiting Maruti vehicle users. Often, a vehicle user has to replace the clutch plate twice within six months, incurring a cost of ₹3,567. MUL charges the price of the clutch at the imported cost, despite the fact that the clutch plate is actually manufactured by Clutch Auto Private Ltd in Faridabad.

The replacement of a silencer costs ₹800. The cost of spare parts and repairs is three to four times higher compared to Ambassador or Fiat vehicles. A random sample indicates that every eighth car has a faulty clutch. Given the prevalence of defective parts and exorbitant repair costs, the fuel savings offered by Maruti vehicles compared to other automakers become insignificant.

Maruti vehicle users find themselves in a dilemma—they cannot obtain spare parts or repair services except through Maruti Udyog or its authorized dealers, both of which charge excessive

amounts without providing a single-day guarantee. As a result, MUL remains indifferent to the genuine grievances of its customers.

Questions:

- (a) Define a monopoly and State its features.
- (b) Why MUL is called a monopoly? Does it enjoy monopoly in car manufacture?
- (c) In what way do customers suffer from monopoly practices of MUL?

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**DIPLOMA IN FINANCIAL MANAGEMENT (DMM) PROGRAMME
BATCH: 2025-26 - FIRST SEMESTER**

COURSE – DFM14603: QUANTITATIVE ANALYSIS FOR RESEARCH

ASSIGNMENT – I (MARKS: 15)
ANSWER ALL QUESTIONS
ALL QUESTIONS CARRY EQUAL MARKS

1. a) Define statistics. Discuss the Characteristics and Functions of Statistics as data.
b) Discuss concept of matrix addition, subtraction and multiplication with their respective properties and examples.
2. a) What do you mean by Business Research? Explain the step by step process of Business Research.

b) Write a short note on following i) Primary Data, ii) Secondary Data and iii) Questionnaire

3. a)

Marks	5	10	15	20	25	30	35	40	45	50
Frequency	20	43	75	76	72	45	39	9	8	6

Find the standard Deviation, if Mean=46.83, Mode=51.67 and $SK_p = -0.327$.

ASSIGNMENT – II (MARKS: 15)
ANSWER ALL QUESTIONS
ALL QUESTIONS CARRY EQUAL MARKS

1. a) What do you understand by poisson distribution? Discuss its conditions for its application.
b) In toto, 30% bulbs manufactured by a company are defective. Using Poisson approximation, find the probability that a sample of 100 bulbs will contain (i) no defective (ii) exactly one defective.
2. a) What is standard Normal Distribution? Discuss the functions and importance of normal distribution.

b) Write a detailed note on sample size and its determination with suitable example.

3. a) Analyze the following case and answer the questions asked at the end:

The Marketing Department of company used a national telephone survey of 5000 housewives, of which 240 preferred to purchase an extra-spicy brand. A similar study was conducted after two years showed the housewives who said they would purchase the brand were 4 per cent. At 0.05 level, Can it be concluded that there is an increased interest in extra-spicy brand?

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DIPLOMA IN FINANCIAL MANAGEMENT (DMM) PROGRAMME
BATCH: 2025-26 - FIRST SEMESTER
COURSE – DFM146004: ACCOUNTING FOR MANAGEMENT

ASSIGNMENT – I
ANSWER ALL QUESTIONS

(MARKS: 15)

ALL QUESTIONS CARRY EQUAL MARKS

1. a) What is meant by financial accounting? Discuss the functions of Financial Accounting.
b) from the following list of accounts prepare a Trail balance :

Name of the accounts	Rs..	Name of the accounts	Rs..
Capital A/C	50,000	Drawing A/C	9,000
Building A/C	7,500	Loan From X A/C	7,500
Furniture A/C	3,750	Sales A/C	50,000
Motor Vahicle A/C	12,250	Bad Debts A/C	225
Opening stock A/C	20,000	Purchase A/C	37,500
Office expenses	7,500	Commission (cr.)	4,750
Carriage inward A/C	1,500	Debtors	30,000
Cash at Bank	10,300	Creditors	27,525

2. a) Given: Opening stock of raw materials – Rs. 50,000; Purchases of raw materials – Rs. 1,80,000; Purchases returns of raw materials – Rs. 15,000; and Closing stock of raw materials – Rs.63,500. Calculate: the value of raw materials consumed.

b) From the balances given below, you are required to prepare and show a Balance Sheet as on 31st March, 2024, as it appears under:

- (a) Order of Liquidity,
(b) Order of Permanence, and
(c) Vertical Form.

Capital - Rs. 11,65,000; Loan given to Mr. Anantji - Rs. 1,00,000; Investments - Rs. 85,000;
Business Premises - Rs. 9,00,000; Cash in Hand - Rs. 26,000; ABC Bank (Dr.) - Rs. 98,000;
Furniture & Fittings - Rs. 1,00,000; Bills Receivable - Rs. 72,000; Bills Payable - Rs. 64,000;
Sundry Debtors - Rs. 3,90,000; Sundry Creditors Rs. 3,72,000; Machinery Rs. 4,96,000;
Drawings Rs. 56,000; Net Profit Rs. 7,94,000; Closing Stock Rs. 2,22,000; Loan taken from
Mr. Bharat Rs. 1,50,000.

3. a) Distinguish between Cost Accounting and Financial Accounting.

b) Asian industries Ltd. Specialises in the manufacture of small capacity motors. The cost structure if a motor is as under: Material, Rs. 50; Labour, Rs. 80; variable overheads, 75

percent of labour cost. Fixed overheads of the company amount to Rs. 2.40 Lakh per annum.

The sale price of the motor is Rs. 230 each.

Determine the number of motors that have to be manufactured and sold in a year in order to break-even.

ASSIGNMENT – II
ANSWER ALL QUESTIONS

(MARKS: 15)

ALL QUESTIONS CARRY EQUAL MARKS

1. a) Write a detailed note on analysis and interpretation of financial statements.
b) Discuss the procedures for preparing the following budgets: a) Sales budget b) Production budget and c) Material Budget.
2. a) Distinguish between financial reporting and financial statements with suitable examples.
b) What do you think by IFRS? Discuss the adoption process of IFRS in India.
3. a) Calculate the trend percentages from the following particulars of Profit & Loss Account for the years ending on December 31st 2023 and 2015

Particulars	2020	2021	2022	2023	2024
Sales	26816	32304	38101	36436	67688
Less: Cost of Sold	23123	27373	32915	31136	57795
Operating profit	3653	4931	5186	5300	9893
Less: depreciation	215	695	473	579	831
Less: Tax	444	1894	2234	18101	3800
Net Profit	2994	2342	2479	2920	5262

- b) Distinguish between Financial Reporting and Financial statements.

**DR. B.R. AMBEDKAR OPEN UNIVERSITY
DEPARTMENT OF BUSINESS MANAGEMENT**

DIPLOMA IN FINANCIAL MANAGEMENT (DMM) PROGRAMME

BATCH: 2025-26 - FIRST SEMESTER

COURSE – DFM14605: FINANCIAL MANAGEMENT

ASSIGNMENT – I

(MARKS: 15)

ANSWER ALL QUESTIONS

ALL QUESTIONS CARRY EQUAL MARKS

1. a) (i) What do you understand financial Management, and what is the importance of financial management.
(ii) Distinguish between Financial Planning from Financial Forecasting from the perspective of Finance Manager
- b) (i) What are the various techniques of adjusting the time value of money. Explain.
2. a) (i) Discuss the various Kinds of Capital Budgeting Decisions.
(ii) What are the differences between payback period method and accounting rate of return method?
- b) (i) Discuss the statistical techniques for risk analysis.
3. a) (i) Write a detailed note on the short term sources financing.
(ii) Write a detailed analyse on the usefulness of different types of capital structure theories.
- b) Mukesh & Co expects a net income of Rs. 80,000. It has 8% Debentures worth Rs. 2,00,000/- The equity capitalization rate of the company is 10%.
(i) Calculate the value of the firm and overall cost of capital rate according to the Net Income approach. (Ignoring income tax).
(ii) If Debenture debt is increased to Rs. 3,00,000 what shall be the value of firm and the overall cost of capital?

ASSIGNMENT – II

(MARKS: 15)

ANSWER ALL QUESTIONS

ALL QUESTIONS CARRY EQUAL MARKS

1. a) (i) How to calculate the Weighted Average Cost Of Capital (WACC/ KO)? Explain.
(ii) Write a detailed note on Significance of Financial and Operating Leverage.
- b) (i) Define the term ‘Reserves’ and explain briefly the various types of Reserves.

2. a) (i) From the given details regarding three companies, you are required to: (i) calculate the value of an equity share of each of these companies when dividend pay-out ratio is: (a) 20% (b) 0% (c) 0% and (d) 100% and (ii) Comment on the results drawn. Apply Walter model.

(ii) Write a detailed note on factors determining the dividend policy

b) (i) Distinguish between profitability and liquidity.

3. Analyse the following case and answer the Questions below.

In 2015, PayPal and new CEO Dan Schulman embarked on a new mission: using technology to democratize financial services. But when they assessed the financial wellness of their entry-level and frontline employees, they found that their own employees were struggling financially; 65% of respondents to a survey reported that they ran out of money between pay checks. Over the next six months, PayPal created a comprehensive program to improve employees' financial health, which included reducing healthcare costs, granting stock awards to all employees regardless of level or tenure, raising wages where appropriate, and providing access to personal financial education. Ensuring employees' financial health was part of PayPal's approach to multi stakeholder capitalism, with Schulman taking a leading role in advocating for worker financial wellness with CEOs across the US. This case takes a deep dive into how workers are compensated and how that impacts business performance, and examines the wider role of business in society and what multi stakeholder capitalism means for business leader decision making.

Questions:

- a) What was the main purpose of PayPal's new mission under CEO Dan Schulman in 2015, and how did it reflect the company's commitment to democratizing financial services?
- b) What key findings from PayPal's internal employee survey prompted the company to develop a comprehensive financial wellness program for its workforce?
- c) What specific measures did PayPal implement to improve the financial health of its employees, and how did these initiatives align with the principles of multi stakeholder capitalism?
