

**Master of Commerce  
(M.Com)**

**Second Semester  
Assignments  
2026-2027**

**For July 2026 and January 2027 admission cycle**



**School of Management Studies  
Indira Gandhi National Open University  
Maidan Garhi, New Delhi -110 068**



**School of Management Studies  
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**Master of Commerce (M.Com)  
Second Semester  
ASSIGNMENTS – 2026-2027**

Dear Students,

As explained in the Programme Guide, you have to do one Tutor Marked Assignment for each course. We are sending the assignments of all the six courses together in this booklet.

Assignment is given 30% weightage in the final assessment. To be eligible to appear in the Term-End Examination, it is compulsory for you to submit the assignments as per the schedule. Before attempting the assignments, you should carefully read the instructions given in the Programme Guide.

These assignments are valid for two admission cycles (**July 2026 and January 2027**). The validity is given below:

1. Those who are enrolled in **July 2026**, it is valid upto **June 2027**.
2. Those who are enrolled in **January 2027**, it is valid upto **December 2027**.

In case you are planning to appear in June Term-End Examination, you must submit the assignments to the Coordinator of your Study Centre latest by **15th March**, and if you are planning to appear in December Term-End Examination, you must submit them latest by **15th October**.

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**TUTOR MARKED ASSIGNMENT**

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**COURSE CODE** : **MCO-024**  
**COURSE TITLE** : **Business Ethics and CSR**  
**ASSIGNMENT CODE** : **MCO-024/TMA/2026-2027**  
**COVERAGE** : **ALL BLOCKS**

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**Maximum Marks: 100**

**Attempt all the questions:**

1. Discuss traditional, contemporary and post-modern theories of ethics. (20)
2. Explain the different approaches of business strategy for CSR in detail with suitable examples. (20)
3. What are the guidelines on CSR for CPSEs issued by DPE in 2010? (20)
4. a) Explain the need and scope of CSR Audit in detail. (10+10)  
b) Explain corporate responsibility towards sustainable development.
5. Discuss different perspectives of business ethics and Different theories of ethics. (20)