

**M.Com
3rd Semester**

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

**Third Semester
Assignments
2026**

For January 2026 and July 2026 admission cycle



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



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**Master of Commerce (M.Com)
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ASSIGNMENTS –2026**

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 (**January 2026 and July 2026**). The validity is given below:

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

In case, you are not able to submit the assignment during above mentioned period, you are required to submit the new assignment.

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	MCO-07
COURSE TITLE	:	Financial Management
ASSIGNMENT CODE	:	MCO-07/TMA/2026
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Attempt all the questions:

- 1) a) Explain the role of financial management in a modern business organisation. **(10+10)**
Discuss the major objectives of financial management and analyse the key challenges faced by financial managers in the context of a dynamic and competitive business environment.
b) A company requires ₹5,00,000 after 5 years for expansion. The prevailing rate of interest is 10 per cent per annum compounded annually.
 - I. Calculate the present value of the required amount.
 - II. Calculate the future value over 5 years if the amount calculated in part 1 is invested today @ 12%.Show all working notes clearly and interpret the results from a managerial decision-making perspective.
- 2) Discuss the various investment appraisal techniques used in capital budgeting decisions. Critically examine their merits and limitations. **(20)**
- 3) Explain the concept of cost of capital. Discuss the significance of cost of capital in financial decision-making and describe the major components of overall cost of capital. **(20)**
- 4) a) Explain the various dividend valuation models used for the valuation of equity share. Compare the assumptions and applicability of Walter's Model and Gordon's Growth Model, and discuss their relevance in real-world valuation decisions. **(10+10)**
b) A company has just paid a dividend of ₹5 per share. The dividends are expected to grow at a constant rate of 6 per cent per annum. The required rate of return of investors is 14 per cent.
Using Gordon's Growth Model, calculate the intrinsic value of the share. Interpret the result for an investor considering purchasing the share at a market price of ₹70.
- 5) Discuss the objectives and importance of credit policy in working capital management. Explain the key elements of receivables management with suitable business examples. **(20)**