Master of Commerce
M.Com (OLD) Ist Year

First Year
Assignments
2026-27

For July 2026 and January 2027 admission cycle

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

Master of Commerce

M.Com (OLD) Ist Year

ASSIGNMENTS − 2026-27

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**.

TUTOR MARKED ASSIGNMENT

COURSE CODE	**:**	**IBO-04**
COURSE TITLE	**:**	**Export Import Procedure and Documentation**
ASSIGNMENT CODE	**:**	**IBO-04/TMA/2026-2027**
COVERAGE	**:**	**ALL BLOCKS**

Maximum Marks: 100

Attempt all the questions:

1. What are the major commercial documents? Write major characteristics of Bill of Lading and Bill of Exchange. Also explain the main export incentives in India and the document needed to claim them. **(4+8+8)**

2. a) What is Documentary credit? Briefly explain different kinds of letter of credit with hypothetical examples. **(10+10)**

b) What is exchange control? Explain various provisions related to regulation and management of foreign exchange

3. Comment on the following: **(4×5)**

a) Selling under FOB contract is good for the country as a whole.

b) Commercial banks have been permitted to provide international export factoring services.

c) An export licence holder cannot export through third party.

d) Export profits are not exempted from income tax.

4. Distinguish between: **(4×5)**

a) Domestic sales contract and Export sales contract

b) Pre- shipment finance and post-shipment finance

c) Standard policies and Specific policies

d) Duty exemption scheme Duty remission scheme

5. Write short note on the following: **(4×5)**

a) Deemed Exports

b) Buyer's credit

c) Indian Trade Promotion Organisation

d) Bareboat charter