



# INDIAN INSTITUTE OF MATERIALS MANAGEMENT

## NHQ- Education Wing

Plot Nos. 102 & 104, Institutional Area, Sector-15, CBD Belapur, Navi Mumbai- 400 614  
Phone: 022-45001022

**(PGDMM/ PGDL &SCM - 2 years course)**

**Assignments for July-December 2025 Session**

**(course code PGMM/ PGSM- for students enrolled w.e.f 01.01.2024)**

### IMPORTANT POINTS TO BE NOTED BY THE STUDENT:

1. Write your Name, Roll. No. on the answer sheet along with Session i.e. **July-December 2025**

**Each page of assignment must bear the roll number, semester number Name at top of each page and student's signature at the bottom of each sheet, without which assignments will be rejected(sample is attached)**

2. Submission of assignments is compulsory and marks obtained in assignments carry **30% weightage** in the final result.

3. Students are required to secure 50% marks in assignments to pass the examination.

4. Each subject will have one assignment..

5. Assignments must be written by the students in their own good hand writing and one copy of the same be retained with them to avoid inconvenience in the event of misplacement / loss of the same in transit.

6. The answers should be brief to the point and relevant to the questions given in the assignment. Do not reproduce your answers from the study materials sent to you.

7. Problems/queries with regard to assignments, if any, are to be discussed with respective branch/NHQ and during the contact classes.

8. **Write your answers on the attached sample answer sheets only**

9. Assignments must be send to IIMM NHQ Education Wing by 31<sup>st</sup> October 2025 by email in PDF format to [iimmassignments@gmail.com](mailto:iimmassignments@gmail.com). It must not be shared through Google drive. If the file size is big send separate mails.

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**PGDMM/PGDL & SCM – 2 years**  
**(Semester - 3)**  
**Assignments for July-December 2025 Session**  
**(course code PGMM/ PGSM )**  
*for students enrolled w.e.f 01.01.2024*  
**Paper - 11**  
**Purchase Management**

**TOTAL MARKS 30**

**Question No.1**

**Marks 15**

*(Students should go through the chapter 3,4 & 7 before answering the questions below)*

- a) What is Negotiation? Explain common strategies firms adopt while negotiating.
- b) "JIT helps in decreasing WIP and inventories in the system" What is JIT? Explain
- c) "Insourcing is often seen as an alternative to outsourcing". Explain insourcing and outsourcing, bringing out the difference between the concepts?

**Question No.2**

**Marks 15**

*(Students should go through the chapter 4 & 5 before answering the questions below)*

- a) In 2015, the Irish government conducted an independent test of meats supplied by Silver crest Foods and announced that meat labeled as beef and sold to several frozen meat suppliers contained up to 80% horse meat. Companies around the world, who were buying from Silver crest immediately stopped their contracts.

Silver crest vehemently denied it's involvement in the fraud and stated that they bought their meats from meat packers in Poland. Polish companies defended themselves stating that contamination could not have occurred in their factories and suggested instead that other parties further up the supply chain may have been guilty of tampering with the food.

This is a very common situation we come across often. Purchasing has a very important function, to prevent such situations.

**Discuss the Roles and responsibilities of a Purchasing Manager**

- (b) Will the method of sampling in a pencil making firm be same as a firm which makes fighter jet fuselage parts? Explain commonly used methods of sampling
- c). "Keiretsu" is a Japanese term, indicating the strategic alliance common among Japanese businesses in which manufacturers and their suppliers of raw materials and parts form a coalition. We call it Supplier Relationship Management. Write a note on SRM

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**Paper - 12**  
**Inventory Management**

**TOTAL MARKS 30**

**Question No.1**

**Marks 15**

*(Students should go through the chapter 1,2 & 6 before answering the questions below)*

- a) Why should Inventory be controlled? Explain common methods of Inventory control
- b) Explain Ishikawa diagram
- c) Explain the various costs associated with inventories

**Question No.2**

**Marks 15**

*(Students should go through the chapter 5 before answering the questions below)*

A local distributor for Nestle chocolates expects to sell 12000 cases of chocolate truffles next year. The annual holding costs for the truffles is Rs 16 per case per year. The ordering cost is Rs 60/order,. The distributor operates 320 days per year. Given this information –Chapter 5

- a).What is the EOQ?
  - b) How many orders will there be next year?
  - c)..What is the time between orders?
  - d)..What is the total annual cost of the truffles if they are ordered in EOQ amount?
- Hint : Total cost = ordering cost + inv carrying cost)

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**Paper - 13**  
**Logistics and Warehousing Management**

**TOTAL MARKS 30**

**Question No.1**

**Marks 15**

*(Students should go through the chapter 1,2 & 3 before answering the questions below)*

Mr Radhakrishnan is an entrepreneur who would like to enter into logistics. M/s Logistics Solution Incorporated (M/s LSI) is at a conceptual stage in the mind of Mr Radhakrishnan. He is in the process of understanding and appreciating all the areas and the relationship among all the components. Mr Radhakrishnan was interested in being a part of the supply chain industry. He was aware of the growth opportunities and was keen on being a part of the supply chain. It was encouraging for Mr Radhakrishnan to understand that logistics played an important role in supply chain. Being a part of the supply chain logistics plays an important role in the nation's development. All the above factors helped Mr Radhakrishnan to establish M/s LSI

- a) Explain with a diagram all the components of logistics management.
- b) Explain all the roles of logistics management in the total supply chain management.
- c) Explain the role of logistics in the development of the nation.

**Question No.2**

**Marks 15**

*(Students should go through the chapter 8,9, and 10 before answering the questions below)*

Mr Radhakrishnan understood the need for a warehouse in logistics operation and the need to operate it efficiently. He studied the activities and the material flow within the warehouse to design and implement an efficient operation of the warehouse. Mr Radhakrishnan understood the need for the proper selection of material handling equipment that is used in the warehouse. Efficiency of the warehouse operations can be improved with a proper understanding of the process of the warehouse and the operations of the warehouse. Getting the correct answer for all the questions Mr Radhakrishnan initiated the activities for the establishment of M/s Logistics Solutions Incorporated.

- a) Identify the warehouse activities and the flow of product movement within the warehouse.
- b) What are the categories of material handling equipment used in a warehouse. Explain briefly the functions of each of them.
- c) What is the process that is followed in the warehouse and what are the operations performed in the warehouse

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**Paper - 14**  
**Legal Aspects in Business**

**TOTAL MARKS 30**

**Question No.1**

**Marks 15**

*(Students should go through the chapter 2,9 & 11 before answering the questions below)*

.Explain the followings in details:

- (a) Types of Contract & Essentials of a valid contract,
- (b) Explain key features of a Company,
- (c) Cyber Security regulations with its key aspects.

**Question No.2**

**Marks 15**

*(Students should go through the chapter 12 before answering the questions below)*

Abhay Ltd a leading manufacturer and distributor of consumer electronics, faced several challenges during the transition of the GST regime. The company was previously operating under multiple tax regimes, with VAT and excise duties applicable on different states and for various products. The introduction of GST required Abhay Ltd to revise its pricing structure, product classifications, and IT infrastructure to ensure compliance with the new tax system.

One of the initial challenges faced by Abhay Ltd was understanding the intricacies of the new GST rate and their impact on different product categories. Since the company sold a wide range of products, including high-end televisions, home appliances, and small gadgets, demanding the correct tx rate for each product became a complex task. The GST Council had categorised goods and services under various tax slabs including 5%, 12%, 18% & 28% .Abhay Ltd. Had to work closely with tax consultants to classify its products accurately and avoid any errors in tax computation.

The implementation process was further complicated by the need for the company to integrate its existing accounting software with the GST portal for filing returns. The company faced initial delays in filing GST returns due to technical issues and lack of training among the accounting staff. To address this, Abhay Ltd. Provided comprehensive training sessions to its staff on GST filing procedures, tax payment and ITC reconciliation. The company also invested in upgrading its ERP system to automate the GST filing process, insuring timely compliance.

Abhay Ltd. Experienced both positive and negative financial impacts due to the GST implementations. On the one hand, the company was able to claim input tax credit on raw materials and capital goods used in manufacturing, leading to a reduction in tax burden. On the other hand, the transition led to an increase in compliance cost due to the need for continuous monitoring, regular audits and external consultations. However, the company noticed a significant improvement in transparency and ease of doing business as a result of the centralised tax system under GST.

To streamline its operations and ensured GST compliance, Abhay Ltd. Adopted a robust internal audit mechanism. The audit team regularly review tax filings, input tax credits, and stock movement to avoid discrepancies and prevent penalties. Abhay Ltd. Also implemented a proactive approach to manage tax disputes, ensuring prompt responses to any notices from the GST authorities and filing appeals if necessary. This helped the company maintain a good compliance record and avoid any legal complication.

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In the long term, Abhay Ltd. Found that the GST system led to better inventory management, faster clearance of goods, and an overall reduction in the cascading effect of taxes. With a clearer and more streamlined tax structure, Abhay Ltd. Could focus on its core business operations without worrying about multiple taxes and compliance requirements.

QUESTIONS :

1. What challenges did Abhay Ltd face while implementing GST, and how did it over come them?
2. How did the implementation of GST help Abhay Ltd in terms of financial efficiency and compliance?
3. Give your independent comments and over view on the entire case study?

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**Paper - 15**  
**International Trade**

**TOTAL MARKS 30**

**Question No.1**

**Marks 15**

*(Students should go through the chapter 3,4 & 6 before answering the questions below)*

M/s Electrical Equipment Incorporated (M/s EEI) is a company manufacturing electrical equipment for use in manufacturing sector. This product used a significant percentage of imported components. Ms/ EEI had a sizable market share and were making a reasonable profit. Having scanned the domestic scenario they concluded that margins cannot be increased if they stay with the domestic market. They decided to explore the possibility of entering the international market. A consultant was hired to carry out a systematic evaluation of the international market. The consultant studied a multitude of factors that were closely linked to the activities of the organization. The next step to enter the international market was to identify the stages that were to be followed by M/s EEI for entering the international market. The final step in this exercise was to understand the factors that have an impact on the exchange rate as this can be a source of risk in revenue recognition

1. Identify and explain the factors that are closely linked to the activities of the organization.
2. What is the stages in the marketing process identified by M/s EEI to enter into the international market?
3. What are the factors as understood by M/s EEI that have an impact on the foreign currency exchange rate?

**Question No.2**

**Marks 15**

*(Students should go through the chapter 10 &11 before answering the questions below)*

M/s EEI sufficient encouragement to plan for entry into the international market. During the preparatory work M/s EEI understood the need to keep a close watch on the rules and regulations issued by the government. They also understood that these notifications were issued by the government for a purpose and this can impact their operations directly or indirectly. An initial assessment of the market clearly indicated the need for setting up additional capacity for their products and this meant the import of capital equipment. M/s EEI had to identify ways and means of making the investment without adding to the cost of the product. They decided to take advantages of the export incentives provided by the government to keep control on their products. Export of products was a new activity. In order to carry out the documentation cleanly and claim the export incentives properly they hired the services of an organization specializing in this activity.

1. What are the reasons for the intervention (issue of rules and regulations) by the government in international trade?
2. What were the export incentives that were available for manufacturer exporters? What incentive scheme would best suit the requirement of M/s EEI?
3. What is the name of the service provider that provided the export services required by M/s EEI

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strikeout whichever is not applicable

### ASSIGNMENT ANSWERSHEET

Roll.No.	<input type="text" value="*PGMM /PGSM/20 / /"/>	Course	<input type="text"/>
Name	<input type="text"/>		

Assignments for	<input type="text" value="_____semester( 1,2,3)"/>	Semester (Month of Exam)	<input type="text" value="Dec 2025"/>
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Paper No.	<input type="text"/>	Subject:	<input type="text"/>
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For office use only :

Marks Allotted \_\_\_\_\_

(Maximum marks 30 Minimum Marks 15)

Name of Evaluator

Signature of Evaluator

**Note:**

1.This cover page must be attached to each assignment answer sheet

2.Each page of assignment must bear the roll number, name and sign of the student, without which assignments will be rejected

Signature of student

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