

B.Com- Second Year (3rd Semester)

Session: 2020 Aug-Dec

Courses: BCOM 301-18, BCOMGE 301-18, BCOM 302-18 & BCOM 303-18

Dear Student,

You have to complete three Assignments for each of the courses in the Bachelor of commerce 3rd semester. Before you attempt the assignments, please read the instructions carefully.

Submission

The student needs to submit all the assignments within the stipulated time. The completed assignments should be submitted as per the following schedule.

Assignment Number	Last Date of Submission	To be Submitted to
Assignment No.1	10 November	Concerned Subject Teacher
Assignment No.2	20 November	
Assignment No.3	27 November	

Instructions

The students are advised to follow the instructions carefully before writing the assignments:

1. The title page should contain information about Name, Roll Number, Programme Title, Course Code, Course Title, Assignment Code, Signature and Date. It may look like this:

Name.....	Roll
No.....	
Programme Title	Course Code &
Title.....	
Assignment Code.....	
Signature.....	
Date.....	

2. It is important that student should write the answers of all the questions in his/her own words. The answers should be according to the word-limit set for a particular section.
3. It is expected that answer to each question be written as per guidelines mentioned in the assignment. Make sure that the answer is logical and systematic.
4. Use A4 size ruled paper for writing assignment and tie all the pages carefully. Allow a 4 cm margin on the left and leave some space between each answer. This will facilitate the evaluator to write useful comments in the margin at appropriate places.
5. Responses should be hand written. Do not copy answers from the book and sheets of other student.
6. Write the question number with each answer.

WISH YOU ALL THE BEST

A.S. Group of Institutions,
Khanna

Management Accounting (BCOM 301-18)
Assignment Code: BCOM-II(3)/ASST-I/2020-21

NOTE: All questions are compulsory. Attempt Question no. 1 in 200 words and Question no. 2 and 3 in 400 words.

1. What do you mean by the term Management accounting?
(2)
2. What is the difference between Cost , management and Financial accounting?
(4)
3. The following Trading and Profit and Loss Account of Fantasy Ltd. for the year 31-3-2000 is given below:

Particular	Rs.	Particular	Rs.
To Opening Stock	76,250	By Sales	5,00,000
To purchases	3,15,250	By Closing stock	98,500
To Carriage and freight	2,000		
To wages	5,000		
To Gross Profit b/d	2,00,000		
	5,98,500		5,98,500
To Administrative expenses	1,01,000	By Gross Profit b/d	2,00,000
To Selling and dist. Expenses	12,000	By Non-Operating Incomes:	
To operating expenses	2,000	Interest on securities	
To financial expenses	7,000	Dividend on shares	1,500
To Net Profit c/d	84,000	Profit on sales of shares	3,750
	2,06,000		2,06,000

- Calculate:
1. Gross Profit Ratio
 2. Operating Ratio
 3. Operating (Net) Profit Ratio

4. Stock Turnover Ratio.
(4)

Management Accounting (BCOM 301-18)
Assignment Code: BCOM-II(3)/ASST-II/2020-21

NOTE: All questions are compulsory. Attempt Question no. 1 in 200 words and Question no. 2 and 3 in 400 words.

1. Write a short note on Flexible Budget.
(2)
2. What is the difference between Cash flow statement and Fund flow statement? (4)
3. Prepare Cash Flow Statement of Suryan Ltd. from the following:

Balance Sheets					
<i>Liabilities</i>	<i>1.1.06</i>	<i>31.12.06</i>	<i>Assets</i>	<i>1.1.06</i>	<i>31.12.06</i>
	<i>Rs.</i>	<i>Rs.</i>		<i>Rs.</i>	<i>Rs.</i>
Share Capital	1,00,000	4,00,000	Goodwill	–	20,000
8% Debentures	–	2,00,000	Machinery	1,25,000	4,75,000
Retained Earnings	60,000	90,000	Stock	20,000	80,000
Creditors	40,000	1,00,000	Debtors	30,000	1,00,000
Bills Payable	20,000	40,000	Cash at Bank	50,000	1,50,000
Provision for Tax	30,000	40,000	Cash in hand	25,000	45,000
	2,50,000	8,70,000		2,50,000	8,70,000

- (a) During 2006, the business of a sole trader was purchased by issuing shares for Rs. 2, 00,000. The assets acquired from him were: Goodwill Rs. 20,000, Machinery Rs. 1, 00,000, Stock Rs. 50,000 and Debtors Rs. 30,000.
- (b) Provision for tax charged in 2006 was Rs. 35,000.
- (c) The debentures were issued at a premium of 5% which is included in the retained earnings.
- (d) Depreciation charged on machinery was Rs. 30,000.
(4)

Management Accounting (BCOM 301-18)

Assignment Code: BCOM-II(3)/ASST-III/2020-21

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NOTE: All questions are compulsory. Attempt Question no. 1 in 200 words and Question no. 2 and 3 in 400 words.

1. Explain the term Responsibility Accounting. (2)
2. Write a short note on :
 - A) Comparative statement
 - B) Common size statement (4)
3. What are the limitations of cash flow statement and also make the format of fund flow statement with imaginary format. (4)

Indian Economy (BCOMGE 301-18)

Assignment Code: BCOM-II(3)/ASST-I/2020-21

NOTE: All questions are compulsory. Attempt Question no. 1 in 200 words and Question no. 2 and 3 in 400 words.

1. Write down the difference between economic growth and economic development (2)
2. Write a detailed note on the structure of Indian economy. (4)
3. Is India overpopulated? If yes, what steps should be taken to overcome the problems of Overpopulation? (4)

Indian Economy (BCOMGE301-18)

Assignment Code: BCOM-II(3)/ASST-I/2020-21

NOTE: All questions are compulsory. Attempt Question no. 1 in 200 words and Question no. 2 and 3 in 400 words.

1. Write a short note on Green Revolution. (2)
2. What is economic planning? What are the salient features of Indian's five years plans? (4)
3. What are the features of the New Indian economy? (4)

Indian Economy (BCOMGE 301-18)

Assignment Code: BCOM-II(3)/ASST-I/2020-21

NOTE: All questions are compulsory. Attempt Question no. 1 in 200 words and Question no. 2 and 3 in 400 words.

1. Write a short essay on the topic WTO. (2)
2. Explain fiscal policy in detail. (4)
3. What are the features of Indian foreign trade? Write a note on its composition and direction. (4)

Mercantile Law (BCOM 302-18)
Assignment Code: B. Com–II (3)/ASST-I/2020-21

Marks: 10

NOTE: All questions are compulsory. Attempt Question no. 1 and 2 in 400 words and Question no 3 in 200 words.

1. Explain the rules regarding communication of offer, acceptance and revocation. (4)
2. “All agreements are not contracts but all contracts are agreements”. Discuss. (4)
3. What are quasi-contracts? (2)

Mercantile Law (BCOM 302-18)
Assignment Code: B. Com–II (3)/ASST-II/2020-21

Marks: 10

NOTE: All questions are compulsory. Attempt Question no. 1 and 2 in 400 words and Question no 3 in 200 words.

1. Explain when consent is not said to be free? What is the effect of such consent on the formation of the contract? (4)
2. “All agreements are not contracts but all contracts are agreements”. Discuss. (4)
3. “Ignorance of law is no excuse”. Explain (2)

Mercantile Law (BCOM 302-18)
Assignment Code: B. Com–II (3)/ASST-III/2020-21

Marks: 10

NOTE: All questions are compulsory. Attempt Question no. 1 and 2 in 400 words and Question no 3 in 200 words.

1. What is contract of bailment. What are its essentials? (4)
2. What is a bill of exchange? How does it differ from a promissory note and a cheque? (4)

3. Define partnership. (2)

Human Resource Management (BCOM 303-18)
Assignment Code: BCOM -3 (3rd)/ASST – I/2020-21

Marks: 10

NOTE: All questions are compulsory. Attempt Question no. 1 in 200 words and Question no 2 and 3 in 400 words.

1. Distinguish between HRM and HRD.
(2)
2. Why HRM is considered so important for the success of modern day business.
(4)
3. Write short notes on
 - HRM diversity
 - Flexible work hours
 - Exit interviews
 - Big data(4)

Human Resource Management (BCOM 303-18)
Assignment Code: BCOM -3 (3rd)/ASST – II/2020-21

Marks: 10

NOTE: All questions are compulsory. Attempt Question no. 1 in 200 words and Question no 2 and 3 in 400 words.

1. Define the terms “Workload analysis” and “Workforce Analysis”.
(2)
2. Outline the legal, social, economic and political factors that may impact recruitment policy of the company.
(4)
3. Evaluate the impact of Covid-19 on HRM.
(4)

Human Resource Management (BCOM 303-18)

Assignment Code: BCOM -3 (3rd)/ASST – III/2020-21

Marks: 10

NOTE: All questions are compulsory. Attempt Question no. 1 in 200 words and Question no 2 and 3 in 400 words.

1. Describe the importance of maintaining the health and safety of the workers.
(2)
2. “Apart from the legal wages or the capacity of the business to pay, the modern compensation package is more dependent on the capacity to perform”. Elucidate the statement. (4)
3. Write short notes on
(4)
 - Workplace diversity
 - Employee empowerment
 - HRIS
 - VRS