

B.Com(H)- Second Year (3rd Semester)

Session: Aug – Dec 2021

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

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	16 th September, 2021	Concerned Subject Teacher
Assignment No.2	16 th October, 2021	
Assignment No.3	16 th November, 2021	

Instructions

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

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:

It is important that student should write the answers of all the questions in his/her own words.

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

The answers should be according to the word-limit set for a particular section.

1. 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.
2. 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.
3. Responses should be hand written. Do not copy answers from the book and sheets of other student.
4. 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/2021-22

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 comparative statement? (2)
2. What does Management accounting? Discuss in detail the scope of management accounting. (4)
3. Why is the analysis and Interpretation of financial statement important? Discuss the different methods used to analysis and interpretation of financial statement. (4)

Management accounting (BCOM 301-18)

Assignment Code: BCOM-II(3)/ASST-II/2021-22

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

1. Difference between cash flow statement and fund flow statement. (2)
2. Following are the summarized balance sheet of ESS GEE Ltd. As on December 31 2020 and 2021

<i>Liabilities</i>	2020	2021	<i>Assets</i>	2020	2021
Share capital	1,00,000	1,30,000	Land & Building	1,00,000	95,000
General Reserve	25,000	30,000	Machinery	75,000	84,500
Profit & Loss A/C	15,200	15,400	Stock	50,000	37,000
Bank Loan(Long term)	35,000	-	Sundry Debtors	40,000	32,100
Sundry creditors	75,000	67,500	Cash	200	300
Provision for Tax	15,000	17,500	Bank	-	4,000
			Goodwill	-	7,500
	2,65,000	2,60,400		2,65,000	2,60,400

Additional Information:

- a. Dividend of Rs. 11,500 was paid
- b. Assets of another company were purchased for a consideration of Rs. 30,000 payable in shares. The following assets were purchased: Stock Rs. 10,000 and Machinery Rs. 12,500.
- c. Machinery was further purchased for Rs. 4,000
- d. Depreciation written off machinery Rs. 6,000
- e. Income tax provided during the year Rs. 16,500
- f. Loss on sale of machine Rs. 100 was written off to General Reserve.

You are required to prepare a cash flow statement for the year ended 31st Dec, 2021.

(4)

3. Following information are taken from the books of Ambit Co. Ltd.

Cash in hand	40,000
Sundry debtors	5,60,000
Stock	6,00,000
Bill Receivables	1,50,000
Current Liabilities	8,00,000
Cost of Goods sold	7,50,000
Administrative and selling expenses	2,50,000
Net Profit	2,25,000
Net sales	15,00,000
10% Debentures	15,00,000
Interest in debentures	1,50,000
Equity share capital	24,00,000
Reserves and surplus	6,00,000

You are required to calculate following ratios:

- Current Ratio
- Gross Profit Ratio
- Net profit Ratio
- Debt equity ratio

(4)

Management accounting (BCOM 301-18)

Assignment Code: BCOM-II(3)/ASST-III/2021-22

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

- What do you mean by Zero based budgeting? (2)
- Distinguish between cost centre, profit centre and Investment centre. (4)
- The following is the balance sheet of Crystal India Ltd.

Liabilities	01-04-2018	31-03-2019	Assets	01-04-2018	31-03-2019
Equity Share Capital	12,50,000	14,90,000	Building	7,00,000	13,50,000
P & L a/c	4,50,000	8,00,000	Land	3,00,000	3,00,000
Long term debt	4,00,000	7,50,000	Machinery	8,50,000	11,60,000
Creditors	4,60,000	5,10,000	Stock	3,50,000	4,20,000
Bills Payable	-	2,00,000	Debtors	3,50,000	4,84,000
			Cash	40,000	36,000
	25,90,000	37,50,000		25,90,000	37,50,000

- Depreciation on machinery Rs. 1,00,000
- Depreciation on Building Rs. 90,000
- Dividend Paid Rs. 1,50,000

You are required to prepare Fund Flow statement and comment on the operating, investing and financial health of the company. (4)

Mercantile law (BCOM 302-18)

Assignment Code: BCOM–II(3)/ASST-I/2021-2022

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 express contract. (2)
2. Elaborate the various essential of a valid contract. (4)
3. “An acceptance to be valid must be communicated to the offerer” Comment. (4)

Mercantile law (BCOM 302-18)

Assignment Code: BCOM–II (3)/ASST-II/2021-2022

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 Partnership. (2)
2. Define bailment. Differentiate between bailment and pledge. Also describe the rights and responsibilities of bailee? (4)
3. “Sharing of profit is not only test to determine partnership”. Do you agree with this statement? (4)

Mercantile law (BCOM 302-18)

Assignment Code: BCOM–II(3)/ASST-III/2021-2022

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 contract of sale. (2)
2. What is a bill of exchange? How does it differ from promissory note and a cheque? (4)
3. What is the negotiable instrument? Explain the characteristics of negotiable instrument. (4)

Human Resource Management (BCOM 303-18)

Assignment Code: BCOM -II (3)/ASST – I/2021-22

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. Discuss the impact of culture and technology on Human Resource Practices. (4)
3. Explain the various phases in evolution of human resource management. (4)

Human Resource Management (BCOM 303-18)

Assignment Code: BCOM - II (3)/ASST – II/2021-22

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 Training and education. (2)
2. Outline the legal, social, economic and political factors that may impact recruitment policy of the company. (4)
3. Discuss the Benefits and barriers to SHRM. (4)

Human Resource Management (BCOM 303-18)

Assignment Code: BCOM - II (3)/ASST – III/2021-22

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. Explain the various job evaluation methods and its objectives. Briefly describe the recent development in job evaluation system. (4)
3. Discuss the pros and cons of promotion policy based on merit, seniority and merit cum-seniority. (4)

Indian Economy (BCOMGE 301-18)

Assignment Code: BCOM (H)-II(3)/ASST – I/2021-22

Marks: 10

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

1. Explain theory of Demographic Transition. (2)
2. What are the demographic features of Indian population? (4)
3. Write a detailed note on agricultural finance? Also explain the role of NABARD in agricultural finance. (4)

Indian Economy (BCOMGE 301-18)

Assignment Code: BCOM (H)-II(3)/ASST – II/2021-22

Marks: 10

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

1. What is the difference between FERA and FEMA? (2)
2. Write a detailed note on growth & problem of Sugar Industry. (4)
3. How problem of rural indebtedness could be resolved in India? (4)

Indian Economy (BCOMGE 301-18)

Assignment Code: BCOM (H)-II(3)/ASST –III/2021-22

Marks: 10

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

1. Differentiate between currency depreciation and devaluation. (2)
2. What are features of Indian foreign trade? Write a note on its composition & direction. (4)
3. What is FOREX Market? Explain methods and determinants of exchange rate. (4)

Workshop on IT tools for Business & E-commerce (BCOMSEC 301-18)

Assignment Code: BCOM (H)-II(3)/ASST –I/2021-22

Marks: 10

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

1. Discuss the characteristics of a computer because of which computer have become an important and useful item in every house and office? (2)
2. How is the advancement in the computer defined by generations? What are the salient features of each generation? Explain in detail. (4)
3. State the necessity of secondary storage. Explain some Primary and Secondary storage devices. (4)

Workshop on IT tools for Business & E-commerce (BCOMSEC 301-18)

Assignment Code: BCOM (H)-II(3)/ASST –II/2021-22

Marks: 10

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

1. What are the application areas of MS-PowerPoint? (2)
2. What is Mail Merge? What are the steps involved in Mail Merge write in detail. (4)
3. How Functions make tasks easy in Excel? Explain the different kinds of Mathematical and Statistical Functions with example? (4)

Workshop on IT tools for Business & E-commerce (BCOMSEC 301-18)

Assignment Code: BCOM (H)-II(3)/ASST –II/2021-22

Marks: 10

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

1. Difference between Traditional Commerce and E- Commerce. (2)
2. What are the opportunities and challenges of E- Commerce? (4)
3. Explain Electronic Payment System in detail. (4)