

**B.Com- II Year (IV Sem. )**

**Session:** Jan- May 2019

**Courses:** BCOP 401-19, 402-19, 403-19, 404-19 and 405-19

**Dear Student,**

You have to complete three Assignments for each of the courses in the Bachelor of commerce 4<sup>th</sup> 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.

<b>Assignment Number</b>	<b>Last Date of Submission</b>	<b>To be Submitted to</b>
Assignment No.1	10 Feb, 2019	<b>Concerned Subject Teacher</b>
Assignment No.2	10 March, 2019	
Assignment No.3	10 April, 2019	

**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

**Corporate Accounting (BCOP 401-19)**

Assignment Code: BCOM(P)-II(4)/ASST-II/2018-19

Marks: 10

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

1. X Ltd. takes over the business of Z Limited. The value of the assets of Z limited amounted to Rs. 3,50,000. Amount Payable to debenture holders and creditors is Rs. 1,50,000 and Rs. 1,00,000 respectively. Calculate Purchase Consideration. (2)
2. What are the methods of computing purchase consideration? (4)
3. a) What is minority interest?  
b) Define post acquisition (Revenue) profit (4)

**Corporate Accounting (BCOP 401-19)**

Assignment Code: BCOM(P)-II(4)/ASST-III/2018-19

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 Voluntary winding up? (2)
2. Give the treatment of following items while making Consolidated Balance Sheet of Holding and Subsidiary Companies :
  - a. Proposed Dividend
  - b. Unrealized Profit (4)
3. What do you understand by the Liquidator's Final Statement of Account? Give the format of such an account with imaginary figures. (4)

**Corporate Accounting (BCOP 401-19)**

Assignment Code: BCOM(P)-II(4)/ASST-I/2018-19

Marks: 10

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

1. a) What is List B of contributories?  
b) Difference between amalgamation and absorption (2)
2. Prepare (with imaginary figures) revenue account of life insurance company (4)
3. Give the Performa of profit and loss account & Balance sheet according to the provisions of the Banking Regulations Act, 1949 relating to the banking account. (4)

**Indirect Tax Law (BCOP 402-19)**

Assignment Code: BCOM(P)-II(4)/ASST-I/2018-19

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 Indirect Tax? (2)
2. Discuss the major features of indirect tax laws in India (4)
3. Write notes on: (4)
  - a) What is Service Tax?
  - b) What is VAT?

**Indirect Tax Law (BCOP 402-19)**

Assignment Code: BCOM(P)-II(4)/ASST-(II)/2018-19

Marks: 10

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

1. Manufacturer (2)
2. Write a detailed note on procedure, assessment and administration of Service Tax (4)
3. Explain the nature and meaning of Central excise. (4)

**Indirect Tax Law (BCOP 402-19)**

Assignment Code: BCOM(P)-II(4)/ASST-III/2018-19

Marks: 10

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

1. Ad-valorem Duty (2)
2. Explain the nature and scope of service tax. (4)
3. Explain the procedure for stock transfer and branch transfer under CST. (4)

**Cost Accounting (BCOP 403-19)**

Assignment Code: BCOM(P)-II(4)/ASST-I/2018-19

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 Cost Sheet? (2)
2. Difference B/W Cost, Financial and Management Accounting? (4)
3. Give various elements of cost. (4)

**Cost Accounting (BCOP 403-19)**

Assignment Code: BCOM(P)-II(4)/ASST-II/2018-19

Marks: 10

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

1. Define Cost Centres. (2)
2. What do you mean by Budget? Discuss the significance of Budgetary control (4)
3. Write notes on: (4)
  - a) ABC Costing
  - b) Break Even Analysis

**Cost Accounting (BCOP 403-19)**

Assignment Code: BCOM(P)-II(4)/ASST-III/2018-19

Marks: 10

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

1. Marginal Costing. (2)
2. What is Target Costing? Discuss the significance of Target costing. (4)
3. Write notes on: (4)
4. a) Standard Costing  
b) Life cycle costing.

**Business Finance (BCOP 404-19)**

Assignment Code: BCOM(P)-II(4)/ASST-I/2018-19

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 Nature of finance Function? (2)
2. What is the relation of Business finance with other finance Functions? (4)
3. Discuss the Features of Optimum Capital Structure. (4)

**Business Finance (BCOP 404-19)**

Assignment Code: BCOM(P)-II(4)/ASST-II/2018-19

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 term Venture Capital Financing? (2)
2. Explain different approaches to compute cost of equity capital. (4)
3. a) What is Capital Gearing?  
b) A project cost Rs. 1,00,000 and yield an annual cash inflow of Rs.20,000 for 8 years. Calculate payback period. (4)

**Business Finance (BCOP 404-19)**

Assignment Code: BCOM(P)-II(4)/ASST-III/2018-19

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 Internal Rate of Return? (2)
2. How receivable management is useful for business concerns? (4)
3. Explain different techniques of Inventory management. (4)

**Management of Financial Services (BCOP 405-19)**

Assignment Code: BCOM(P)-II(4)/ASST-I/2018-19

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 do you understand by Lease Evaluation? (2)
2. Discuss the role of Financial Services in a financial system. (4)
3. Write a note of the Evolution of Indian Leasing Industry. (4)

**Management of Financial Services (BCOP 405-19)**

Assignment Code: BCOM(P)-II(4)/ASST-II/2018-19

Marks: 10

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

1. Define the term Merchant Banking. (2)
2. Explain various functions of merchant bankers. (4)
3. Write a note on Legal Aspects and Tax Implications of Hire Purchase. (4)

**Management of Financial Services (BCOP 405-19)**

Assignment Code: BCOM(P)-II(4)/ASST-III/2018-19

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 do you understand by the term Factoring? (2)
2. Write a note on the process of Dematerialization. (4)
3. Discuss the SEBI guidelines relating to brokerage business in India. (4)