

ASSIGNMENTS
BACHELOR OF COMMERCE
B.Com- 5th semester (3rd Year)
Session 2022-23



Centre for Distance & Online Education
Guru Jambheshwar University of Science & Technology
Hisar-125001

Compiled by:-

Ms. Simran

Programme Co-Coordinator

B.Com ODL Programme

CDOE, GJUS&T, Hisar

GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR
CENTRE FOR DISTANCE AND ONLINE EDUCATION
Programme: Bachelor of Commerce (B.COM.)

Course Name: Management Accounting
Code: BCOM 501

Sem: 5th
Total Marks=30

Important Instructions

- i. Attempt all questions from each assignment given below.**
- ii. Each assignment carries 15 marks.**
- iii. All questions are to be attempted in legible handwriting on plane white A-4 size paper and upload the scanned copy of the assignments on LMS portal.**

ASSIGNMENT-I

1. Define the term Management Accounting. What are its characteristics and also explain its scope?
2. What is the difference between Financial Accounting and Management Accounting ?
3. Explain the importance of Budgetary Control. What are the essential for effective budgeting?

ASSIGNMENT-II

4. What is Marginal Costing. Explain its features and also explain how to calculate Marginal Cost?
5. What is Cash Flow Statement? How to create a Cash Flow Statement.
6. Write short note on the following:
 - (a) Financial Analysis
 - (b) Ratio Analysis

GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR
CENTRE FOR DISTANCE AND ONLINE EDUCATION
Programme: Bachelor of Commerce (B.COM.)

Course Name: Financial Management
Code: BCOM 502

Sem: 5th
Total Marks=30

Important Instructions

- i. Attempt all questions from each assignment given below.**
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ASSIGNMENT-I

1. Define Financial Management. Differentiate between profit maximisation and wealth maximisation approaches of financial management.
2. What is Time Value of Money? Explain about its types.
3. Write short note on the following:
 - Measure of operating and financial leverage
 - Methods of Capital Budgeting

ASSIGNMENT-II

1. What do you mean by working capital concept? What are the various determinants of working capital?
2. What is cost of capital? What are the various methods of calculating cost of capital?
3. Write short note on the following:
 - Capital structure theories and its determinants
 - Dividend policies models

GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR
CENTRE FOR DISTANCE AND ONLINE EDUCATION
Programme: Bachelor of Commerce (B.Com.)

Course Name: Banking Law and Practice
Semester – 5th
Code: BCOM 503

Total Marks – 30
B.Com 3rd Year

Important Instructions:

- i. All questions are compulsory.**
- ii. Each assignment carries 15 marks.**
- iii. All questions are to be attempted in legible handwriting on plane white A-4 size paper and upload the scanned copy of assignments on student's portal.**

ASSIGNMENT I

1. In the year 1935 Reserve Bank of India Act was framed and after independence the Banking Regulation Act 1949 was created. Describe the reasons of this change and important provisions built in it.
2. What are the uses of Right of General Lien and Right of Set Off? Give an example of Right of Set Off.
3. It is very easy to call up the loan ending the bank-customer relationship but it is difficult to retain it for a longer period. In your opinion what would be the advantages to the company, its shareholders, bank and the nation if it is brought back to good health as a discipline entrepreneur?

ASSIGNMENT II

1. What are the important documents banks generally obtain for each liability (loan) created?
2. What are the problems faced by India in implementing BASEL committee report?
3. For a quick and honest grievance redressal 'Banking Ombudsman' was created. Discuss the objectives of Ombudsman and type of grievances generally covered under it.

GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR
CENTRE FOR DISTANCE AND ONLINE EDUCATION
Programme: Bachelor of Commerce (B.Com.)

Course Name: Income Tax -I
Semester – 5th
Code: BCOM 504

Total Marks – 30
B.Com 3rd Year

Important Instructions:

- i. All questions are compulsory.**
- ii. Each assignment carries 15 marks.**
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ASSIGNMENT I

Q1. Explain the following basic concepts of income tax:

- I. Previous Year
- II. Total Income

Q2. What are the major conditions of residential status of a person?

Q3. Differentiate the term tax avoidance and tax evasion.

ASSIGNMENT II

Q1. Mr. A retires from service on December 31, 2023, after 25 years of service. Following are the particulars of his income/investments for the previous year 2023-24:

Particulars:

Basic pay @ ₹ 16,000 per month for 9 months = 1,44,000

Dearness pay (50% forms part of the retirement benefits)

₹ 8,000 per month for 9 months = 72,000

Lumpsum payment received from the Unrecognized Provident Fund = 6,00,000

Deposits in the PPF account = 40000

Out of the amount received from the unrecognized provident fund, the employer's contribution was ₹ 2,20,000 and the interest thereon ₹ 50,000. The employee's contribution was ₹ 2,70,000 and the interest thereon ₹ 60,000. What is the taxable portion

of the amount received from the unrecognized provident fund in the hands of Mr. A for the assessment year 2024-25?

Q2. Mr. X, Mr. Y and Mr. Z are three friends owning equally a House Property consisting of six residential units. It was constructed on 1/7/2014. One unit is self-occupied by each one of them for their residence. The remaining three units are let out on a monthly rent of ₹ 6,000 per unit. The municipal valuation of the property is ₹ 4,00,000 and the Municipal Taxes paid amounted to ₹ 80,000 during the year. The other expenses were as under: (i) Collection charges ₹ 6,000 (ii) Insurance premium paid ₹ 7,000 (iii) Interest on loan taken to construct the House ₹1,20,000 One of the let-out units remained vacant for three months during the year. Mr. Y could not occupy his unit for eight months as he was transferred to some other city. He does not own any other House Property. The other taxable income of Mr. X, Mr. Y, Mr. Z are ₹ 90,000, ₹ 1,00,000 and ₹ 1,20,000 respectively. Calculate the taxable income of Mr. X, Mr. Y and Mr. Z.

Q3. Write short note on the following:

1. Rebates and Reliefs
2. Exemptions

GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR
CENTRE FOR DISTANCE AND ONLINE EDUCATION
Programme: Bachelor of Commerce (B.COM.)

Course Name: Business Ethics
Code: BCOM 505

Sem: 5th
Total Marks=30

Important Instructions

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ASSIGNMENT-I

1. What is business ethics? What is the role of ethics in business?
2. Briefly explain about theories of business ethics.
3. Write short note on the following:
 - Ethical principle of business and management
 - Corporate Social Responsibility under Companies Act, 2013

ASSIGNMENT-II

1. Briefly describe about ethics in various functional areas of business.
2. What is Ethical decision making? What is ethical dilemma in organisation?
3. Write short note on the following:
 - Intellectual Property Rights
 - Ethical Value system

GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR
CENTRE FOR DISTANCE AND ONLINE EDUCATION
Programme: Bachelor of Commerce (B.Com.)

Course Name: Public Finance
Semester – 5th
Code: BCOM 506

Total Marks – 30
B.Com 3rd Year

Important Instructions:

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- ii. Each assignment carries 15 marks.**
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ASSIGNMENT I

Q1. Explain the following basic concepts of public finance:

- I. Marginal Social Benefit
- II. Marginal Social Sacrifice

Q2. Which reforms were introduced for liberalization of Indian Financial System?

Q3. What are the problems pertaining to financial autonomy and accountability in India? Give suggestions to overcome them.

ASSIGNMENT II

Q1. What are the factors that influence Public Expenditure in India?

Q2. What are the difficulties faced by Governments of Underdeveloped economies in public borrowing?

Q3. Give difference between external and internal Public Debt.

