NOTICE

10/10/2025

This is for information of all the 1st, 3rd and 5th semester students that they have to compulsorily write the home assignment of the respective subjects as a part of internal assessment marks prescribed by the Dibrugarh University. Hence, they are directed to submit the same to the Accountancy departmenton or before the time schedule given without fail. They are further informed thatfailure to submit the given assignment entails loss of marks and later on no request will be entertained in this connection.

Note: The students have to keep in mind the below points while submitting the assignment.

1. All questions are compulsory.
2. All students must write the assignment in his/her own handwriting.
3. Each student must use the A four size paper.
4. All must mention name, class, subject, roll number and mobile number on the front page.

Class	Subject	Date of Submission	Timing
1st Semester	GEC- Fundamental of Accounting	29/10/2025	9.00 a.m. -11.00 a.m.
	Minor- Financial Management		
3rd Semester	GEC – Personal Finance	29/10/2025	11.30 a.m. -1.30 p.m.
	Minor-Introduction to Stock Market		
5th Semester	Minor- Public Financial Administration	30/10/2025	9.30 a.m.- 1.30 p.m.
	Minor- Goods and service Tax		
	Core- Advance Financial Accounting		
	Core – Cost and Management Accounting		

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HOME ASSIGNMENT QUESTIONS

Advance Financial Accounting

B.COM 5^{TH} Semester (Finance)

[ALL QUESTIONS MUST BE HAND WRITTEN IN A4 SIZE PAPER]

Total Marks 40

1. The following are the balance sheet of P Ltd. and S Ltd. as on 31st march 2019

Particulars	Amount(Rs. in'000)	
	P Ltd.	S Ltd.
I. Equity and Liabilities		
1) Shareholder's fund		
a) Share Capital		
Equity shares of Rs. 10 each	8000	3000
10% preference share of Rs. 100 each	-----	1000
b) Reserve and Surplus	4610	980
General Reserve	390	125
Statutory Reserve	563	355
Surplus account		
2) Non-current Liabilities	------	250
12% debentures		
3) Current Liabilities	1437	990
Creditors	15,000	6,700
TOTAL		
II. Assets	11,000	4,730
1) Fixed Assets	4,000	1,970
2) Current Assets		
	15,000	6,700
TOTAL		

On 1st April 2019, P Ltd. takes over S Ltd. on the following terms :

i. P Ltd will issue 3,50,000 shares of Rs. 10 each at par to the equity shareholders of S Ltd.

ii. P Ltd. will issue 11,000, 10% preference share of Rs. 100 each at par to the preference shareholders of S Ltd.

iii. The debentures of S Ltd. will be converted into an equal number of 12.5% Debenture of same denomination.

You are informed that the statutory reserves of S Ltd. are to be maintained for 2 more years. You are required to show the balance sheet of P Ltd. immediately after the above mentioned scheme of amalgamation has been implemented assuming that :

a) The amalgamation in the nature of merger.

b) The amalgamation in the nature of purchase. **(10)**

2. H Ltd. acquired 200 (i.e. 4/5th) equity share of S Ltd. of Rs. 100 each on 31st august 2018. The summarized balance sheet of H Ltd. and S Ltd. as at 31st March 2019 were as under

Particulars	Amount (Rs.)	
	H Ltd.	S Ltd.
I. Equity and Liabilities:		
1) Shareholders' funds		
a) Share capital		
Equity shares of Rs. 100 each	80,000	25,000
b) Reserves and surplus		
Reserves	30,000	5,000
Surplus	10,000	10,000
2) Current Liabilities		
Trade payable: Sundry creditors	20,000	5,000
TOTAL	1,40,000	45,000
II. Assets		
1) Non Current Assets		
a) Tangible Assets	70,000	25,000
b) Noncurrent Investment		
200 shares in S Ltd.	30,000	------
2) Current assets	40,000	20,000
TOTAL	1,40,000	45,000

S Ltd. has credit balance of Rs. 5000 in the reserves and Rs. 2000 in Statement of Profit and Loss when H Ltd. acquired the shares in S Ltd. **(10)**

3. From the following particulars prepare final account of Yes Bank Pvt. Ltd. as on 31.03.2019

Details	Amount Dr.(Rs)	Amount Cr.(Rs)
Share capital: 10,000 shares of Rs. 10 each; Rs. 250 paid		25,00,000
Reserve fund		50,00,000
Fixed deposit		1,00,00,000
Savings bank deposits		1,50,00,000
Current account		3,50,00,000
Borrowed from bank		10,00,000
Investment	1,50,00,000	
Land and building	60,00,000	
Cash in hand	3,00,000	
Cash at bank	1,40,00,000	
Money at cal and short notice	15,00,000	
Interest accrued and paid	10,00,000	
Salaries	4,00,000	
Rent	1,50,000	
Surplus account		8,00,000
Interest and discount		22,50,000
Bills discounted	25,00,000	
Bills payable		40,00,000
Loans, advances, overdraft and cash credit	3,50,00,000	
Unclaimed dividend		1,50,000
Sundry creditors		1,50,000
	7,58,50,000	7,58,50,000

<u>Additional information</u>

The bank has the bills for Rs. 72,00,000 as collection for its constituents and also acceptances and endorsements for them amounting to Rs. 20,00,000. **(10)**

4. The following is the trial balance of NEEL KAMAL Ltd. as on 31st march 2019

Debit	Amount	Credit	Amount
Premises	3,46,450	Equity capital	3,78,000
Plant	3,30,000	Securities premium reserve	30,000
Opening Stock	75,000	12% debenture	3,00,000
Debtors	87,000	Bank loan (unsecured)	26,250
Goodwill	25,000	Bills payable	17,000
Cash at bank	45,100	Creditors	35,000
Cash in hand	3,050	Sales	4,15,000
Purchases	1,85,000	General reserve	81,000
Preliminary expenses	5,000	Bad debts provision on 1-4-18	3,500
Wages	97,980	discount	1,000
General expenses	6,835		
Salaries	60,225		
Bad debts	2,110		
Debenture interest paid	18,000		
	12,86,750		12,86,750

a) Depreciate plant by 15%
b) Half year's debenture interest due
c) Create 5% provision on debtors
d) Stock on 31st march 2019 was Rs. 95,000
e) The called up capital of the company consisted of 3800 equity shares of Rs. 100 each and there was a calls in Arrear of Rs. 2000 on equity shares
f) A claim of Rs. 5000 for workmen's compensation is being disputed by the company.

Prepare statement of profit and loss account and balance sheet for the year ended 31st march 2019. **(10)**

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HOME ASSIGNMENT

B.COM 5^{TH} SEMESTER

SUBJECT : COST AND MANAGEMENT ACCOUNTING

(ALL QUESTIONS NEED TO BE HANDWRITTEN IN A4-SIZED PAPER)

Answer the following questions:

1) Calculate EOQ, minimum stock level, maximum stock level and re-order level from the following information: (10 marks)

Annual usage: Rs. 1,20,000

Cost of placing and receiving one order: Rs. 60

Annual carrying cost: 10% of inventory value

Minimum consumption: 1000 units per day

Maximum consumption: 1500 units per day

Normal consumption: 1200 units per day

Re-order period: 18-35 days

Re-order quantity: 22000 units

Normal re-order period: 21 days

2) What do you understand by over-absorption and under-absorption of overheads? What happens if overheads are over-absorbed or under-absorbed? (10 marks)

3) A company sold in two successive periods 7,000 units and 9,000 units of goods and has incurred a loss of Rs. 10,000 and earned Rs. 10,000 as profit, respectively. The selling price per unit can be assumed as Rs. 100. Calculate-
   a) P/V Ratio
   b) Contribution for 2^{nd} period.
   c) The amount of fixed expenses.
   d) The number of units to Break Even
   e) The number of units sold to earn a profit of Rs. 40,000. (10 marks)

4) What do you understand by the term ‘flexible budget’? Explain its importance as a budgeting technique and tool of control. How does a flexible budget differ from a fixed budget? (10 marks)

HOME ASSIGNMENT

Subject: Financial Management (Minor)

Class: 1st Semester

1. What is Financial Management? Discuss the scope of financial management.
2. What do you mean by Working Capital? Discuss the determinants of Working capital of a firm.
3. Define the term Capital Budgeting. Elucidate the importance of capital Budgeting.
4. What is meant by dividend? Explain the Modigliani-Miller's and Walter's model of Dividend.

HOME ASSIGNMENT

B.COM 1st SEMESTER

SUBJECT : FUNDAMENTALS OF ACCOUNTING

(ALL QUESTIONS NEED TO BE HANDWRITTEN IN A4-SIZED PAPER)

Answer the following questions:

1) What is accounting? What are its branches? Who are the parties interested in accounting information. 2+3+5=10
2) What do you understand by IFRS? Explain the merits of IFRS. 3+7=10
3) Record the following transactions in the Journal of the XYZ Ltd. and post them into the Ledger. 10

   2025

   Jan 1. Started business with cash Rs. 10,000

   Jan 2. Deposited into bank Rs. 9,000

   Jan 3. Purchased machinery for Rs. 5,000 from Mr. A and gave him a cheque for the amount.

   Jan 12. Paid installation charges of machinery Rs. 1,000

   Jan 20. Purchased timber from Mr. B of the list price of Rs. 2,000. He allowed 10% trade discount.

   Jan 22. Purchased furniture for Rs. 10,000 for office use.

   Jan 25. Sold furniture to Mr. Y of the list price of Rs. 1,000 and allowed him 5% trade discount.

   Jan 28. Paid wages Rs.450 and Rent Rs. 300.
4) ‘Depreciation is an apportionment of cost’. Discuss and give the main problems that are faced in calculating the amount of depreciation. 10

HOME ASSIGNMENT QUESTIONS

B.COM 3RD SEMESTER

SUBJECT : PERSONAL FINANCE (GEC-3A FIN)

ALL QUESTIONS MUST BE HANDWRITTEN IN A4 SIZE PAPER

1) Write a note on each of the followings (in about 250 words)
    a) Scope and Objectives of Personal Finance
    b) Concept of business cycle and its effect in personal/business finance
    c) Concept of time value of money, future and present values
    d) Concept of simple and compound interest.

2) Discuss the concept of financial planning. How does proper financial planning helps in achieving desired financial goals. (write your answer in about 500 words)

3) What is Personal Budget ? Prepare a Monthly Personal Budget of your own/household with imaginary figures. (Note : Source of Incomes less Expenses, Savings, investments miscellaneous , others etc)
4) Write a notes on various heads of Income Under Income Tax Act, 1961. Show in proper Format How Income Tax Liability are computed.

    or

    What is investment ? Discuss the concept of risks and return. Briefly discuss the objectives of investment and different investment avenues/ alternatives available for an investor.

HOME ASSIGNMENT QUESTIONS

B.COM 5th SEMESTER

SUBJECT : Public Finance Administration-Minor

ALL QUESTIONS MUST BE HANDWRITTEN IN A4 SIZE PAPER

1) Write short notes on each of the followings (in about 100 words):
    a) Public goods vs Private Goods
    b) Merit goods and Mixed goods
    c) Public finance vs private finance
    d) Major sources of revenue of government.
2) State the law/principle of Maximum Social Advantage. State the implications and applications of this principle. Also state the criticism of this principle.
3) Explain the meaning of public debt, budget, fiscal policy, fiscal deficit.
4) Explain the role of Ministry of Finance, Govt of India. Give a critical appraisal on the latest union Budget 2025-2026 presented by finance minister Nirmala Sitharaman.

HOME ASSIGNMENT

MINOR PAPER - **INTRODUCTION TO STOCK MARKET**

MORNING SHIFT AND DAY SHIFT

Answer the following questions:

1. What do you understand by Stock exchange? Discuss the functions of stock exchange. (10 marks)
2. Explain the functions of Securities and Exchange Board of India. (10 marks)
3. State the benefits of Online stock trading. (10 marks)
4. Discuss the types of investors in stock market? Discuss the major stock indices in India. (10 marks)

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DHSK COMMERCE COLLEGE, DIBRUGARH

HOME ASSIGNMENT

B. COM. 5TH SEMESTER

SUB: GOODS AND SERVICE TAX

MINOR 5

1. **Explain the dual GST model in India with suitable examples.**
2. **Discuss the concept of Input Tax Credit (ITC) under GST.**
3. **Explain the structure of GST Council and its major functions.**
4. **Discuss the registration process under GST. Who is liable to register?**
5. **Explain the concept of “Composite Supply” and “Mixed Supply” under GST with illustrations.**
6. **Explain the powers and functions of GST authorities in India. How do they ensure compliance and enforcement of GST laws?**

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