

**KARIMGANJ COLLEGE**  
**DEPARTMENT OF COMMERCE**

**NOTICE**

**Date: 25/03/2024**

Students of B.Com (CBCS) 2<sup>nd</sup>, 4<sup>th</sup> and 6<sup>th</sup> Semester both Honours and Pass are hereby informed that the second unit test will be in the form of Assignments.

The format of Cover Page along with the topics of Assignment for respective subjects for respective semesters are given herewith. Students should use this Cover Page in each Paper/Subject with respective Paper/Subject Name.

Students are to write the answers in their own hand writing in A4 size papers and submit the assignments within stipulated time as will be notified.



# KARIMGANJ COLLEGE

## DEPARTMENT OF COMMERCE

Assignment (2nd Unit Test, 2024)

Paper Name:

Submitted To:

Karimganj College

Department of Commerce

Submitted By:

Name:

Reg. No.:

Last sem AUS Roll:

College Roll No.:

Semester:

Course: Honours  / Pass

Of

No.:

Dated:

## **2nd Semester(Honours)**

**B.Com-2nd SEM (H)  
Paper- Corporate Accounting  
Marks- 20**

**Answer any two:**

1. Discuss the term Cost of Control and Minority Interest. How is it ascertained?
2. Discuss the different types of Insurance.
3. Discuss the various methods of valuation of shares.

**Paper: Macroeconomics  
(BCH-GE-201)  
Course No. GE-II**

**Note: Select any two from the following:**

**10x2=20**

1. Circular flow of income with three sector model
2. Causes and remedies of inflation
3. Trade-off between inflation and unemployment with Phillips curve.  
Static and dynamic macroeconomic analysis

**B.Com (CBCS) 2<sup>nd</sup> Semester (Honours)  
Paper: Corporate Laws**

**Answer any 2 from the following**

**(2×10=20)**

- 1) National Company Law Tribunal.
- 2) Memorandum of Association-Objectives and contents.
- 3) Types of Directors OR Provisions relating to Payment of Dividend.

## 2nd Semester(Pass)

**B.Com (CBCS) 2<sup>nd</sup> Semester (Pass)**

**Business Law**

**Full Marks: 20**

**Prepare your assignment on any two of the following topics:**

**10x2=20**

1. Essentials of a valid contract.
2. Contract of bailment.
3. Sale and agreement to sell.

**(2<sup>nd</sup> Semester)**

**Course No: COMDSC-202T**

**Business Mathematics and Statistics**

**Marks-20**

**Answer the following questions:**

1) Explain what is meant by central tendency of data. What are the common measures of central tendency? **2+3=5**

2) Calculate mean and mode from the following frequency distribution:

Marks:	0-20	20-40	40-60	60-80	80-100	
No. of students:	5	15	30	12	8	<b>5</b>

3) If  $A = \begin{pmatrix} 2 & 3 \\ 5 & 4 \end{pmatrix}$  and  $B = \begin{pmatrix} 1 & -3 \\ 2 & 4 \end{pmatrix}$  then verify that

a)  $(A^T)^T = A$       b)  $(A+B)^T = A^T+B^T$       c)  $(AB)^T = B^T A^T$  **1+2+2=5**

4) Define singular matrix and row matrix. If  $A = \begin{pmatrix} 1 & 0 \\ 6 & 8 \\ 3 & 1 \end{pmatrix}$  and  $B = \begin{pmatrix} -1 & 6 \\ 3 & 3 \end{pmatrix}$  then find AB. **3+2=5**

## **4th Semester(Honours)**

**Paper: Indian Economy (BCH-GE-401)**

**Course No. GE-IV**

Note: Select any two from the following:

10x2=20

1. Concept and measurement of economic development.
2. Composition of national income and occupational structure in India
3. Success and failures of Economic Reforms in India.
4. Role of FDI in the development of Indian economy.

**B.Com (CBCS) 4<sup>th</sup> Semester (Hons.)**

**Cost Accounting**

**Full Marks: 20**

**Prepare your assignment on any two of the following topics:**

**10x2=20**

1. Installation of costing system in an organization.
2. Methods of pricing material issues.
3. Abnormal loss and abnormal gain in process costing.
4. Reasons of preparing reconciliation of cost and financial accounts.

**B.Com (CBCS) 4<sup>th</sup> Semester (Hons.)**

**Paper : Computer Applications in Business**

**Answer Any Two from the following :**

**(2×7=14)**

- 1) Write down the Steps to perform Mail merge in MSWord.
- 2) Make a power point presentation on Cyber Crime and its types.
- 3) Write down the steps to add a table and delete at least one row and one column in MSWord.

**2<sup>nd</sup> Unit Test 2024 (Assignment)**

**Commerce**

**(4<sup>th</sup> Semester)**

**Course No: COMHCC-402T**

**Business Mathematics**

**Marks-20**

**Answer the following questions:**

- 1) Discuss the scope of linear programming problem in solving business problems. 5
- 2) Define following terms: Diagonal matrix, singular matrix, feasible region, slack variable, properties of matrix addition. 5
- 3) Give a general statement of linear programming problem. What are its major components? What does the non-negativity restriction mean? 5
- 4) Define adjoint matrix. Find adj. A where  $A = \begin{pmatrix} 1 & 0 & -1 \\ 3 & 4 & 5 \\ 0 & -6 & -7 \end{pmatrix}$ . 5

## **4th Semester(Pass)**

### **B.Com-4th SEM (P) Paper- Corporate Accounting Full Marks- 20**

#### **Answer any two**

1. Discuss the general instructions for preparation of statement of Profit and Loss of a company u/s 129 of the companies Act 2013.
2. Discuss the term cost of control and minority interest and how they are ascertained.
3. Discuss the term consolidated balance sheet.

### **B.Com. 4<sup>th</sup> Sem. (Pass) Cost Accounting Full Marks: 20**

#### **Answer any two:**

1. Distinguish between Financial Accounting and Cost Accounting.
2. Discuss the procedures of ascertaining cost under process costing system.
3. What is material costing? Discuss the needs for material control.

## **6th Semester(Honours)**

### **B.Com-6th SEM (H) Sub- Indirect Tax Laws Marks- 20**

#### **Answer any two**

1. Discuss the term Input Tax Credit and its basic requisites for claiming Input Tax Credit (ITC).
2. The structure of present GST is more rationale than prior indirect tax. Justify.
3. Discuss the structure of GST.

### **B.Com-6th SEM (H) Auditing and Corporate Governance Marks- 20**

#### **Answer any two**

1. Discuss the difference between internal audit and internal check.
2. Explain the provisions of the companies Act 2013 relating to appointment of company auditor.
3. Discuss the necessities of a good Corporate Governance.

### **B.Com (CBCS) 6<sup>th</sup> Semester (Hons.) Business Tax Procedure and Management**

**Full Marks: 20**

**Prepare your assignment on any two of the following topics:**

**10x2=20**

1. Write a note on advance payment of tax.
2. Various of assessments allowed under Income Tax Act, 1961.
3. Write short notes on any two – (a) TDS, (b) TCS and (c) TIN.

**B.Com (CBCS) 6<sup>th</sup> Semester (Hons.)**  
**Industrial Relations and Labour Laws**

**Full Marks: 20**

**Prepare your assignment on any two of the following topics:**

**10x2=20**

1. Human Resource Management and Industrial Relations: Role of ILO IN Industrial Relations.
2. Provisions of Trade Union Act, 1926.
3. Role and functions of Trade Unions in Collective Bargaining.

**B.Com (CBCS) 6<sup>th</sup> Semester (Hons.)**  
**Fundamentals of Investment**

**Full Marks: 20**

**Prepare your assignment on any two of the following topics:**

**10x2=20**

1. Any two methods of computing stock indices.
2. Impact of taxes and inflation on return.
3. Features and types of bonds.

**B.Com (CBCS) 6<sup>th</sup> Semester (Hons.)**  
**International Business**

**Full Marks: 20**

**Prepare your assignment on any two of the following topics:**

**10x2=20**

1. Modes of entry into international business.
2. Components of international business environment.
3. Any one theory of international trade.



## **6<sup>th</sup> Semester(Pass)**

### **B.Com. 6<sup>th</sup> Sem. (Pass) Fundamentals of Investment Full Marks: 20**

**Answer any two:**

1. Discuss the process of portfolio management.
2. Write a note on mutual fund.
3. Define the term investment? Explain the steps involved in investment decision process.

### **Paper: Indian Economy (BCP-GE-601) Course No. GE-II**

**Note: Select any two from the following:**

**10x2=20**

1. Causes and remedies of Poverty
2. Trade-off between inflation and unemployment with Phillips curve.
3. Economic planning in India
4. Concept and measurement of economic development.

### **Paper: Banking and Insurance (BCP-DSE-601 (b)) Course No. DSE-III**

**Note: Select any two from the following:**

**10x2=20**

1. Internet Banking in the modern world: Its types, benefits, and Challenges
2. Origin and growth of commercial banks in India.
3. The relationship between banker and customer.
4. Insurance and its types.

**B.Com (CBCS) 6<sup>th</sup> Semester (Pass)**

**Management Accounting**

**Full Marks: 20**

**Prepare your assignment on any two of the following topics:**

**10x2=20**

1. Difference between cost accounting and management accounting.
2. Short notes on – (a) Zero base budgeting and (b) Flexible budget.
3. Limitations and applications of standard costing.

**B.Com (CBCS) 6<sup>th</sup> Semester (Pass)**

**Paper : Office Management & Secretarial Practice**

**Answer *Any Two* from the following**

**(2×10=20)**

- 1) Primary and Administrative Management Functions of Office.
- 2) Inward and Outward mail procedure.
- 3) Types of Stationary used in Offices OR Kinds of Office Machines.