

## **ASSIGNMENTS**

### **B Com 2<sup>nd</sup> Year**

**International Centre for Distance Education and Open Learning (ICDEOL),  
Himachal Pradesh University, Gyan Path, Summer Hill, Shimla-171005**

Note: All the students are directed to prepare hand written assignments. Prepare each course assignments separately and Write your **Name, Father's Name, Regn. No, Exam Roll No, Address and Class** on front of the each course. Do not tag all the courses together. After preparing assignments of each course, put these in an envelope. **Don't use plastic folder**. Send these assignments to the address given below:

### **SECTION OFFICER**

**B.Com**

**ICDEOL, HP UNIVERSITY**

**SUMMER HILL, SHIMLA**

**171005**

Note:

1. Assignments can be submitted by hand or by post.
  2. No assignment will be accepted after the due date
  3. Only hand written assignment will be accepted.
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## **COMPANY LAW**

### **BC 2.1**

#### **Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Define company. What are the advantages of incorporation of a company?
2. What is Memorandum of Association? What are its contents?
3. Describe the various models of winding up of a company.
4. What do you mean by company? Distinguish between public and private company.

**(3X5=15)**

#### **Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. What are the different positions of Directors? Discuss the qualifications and disqualifications of Directors.
2. What is Meeting? Describe different kinds of meetings and their importance.
3. What do you mean by payment of dividend? Discuss the provisions relating to payment of dividend.
4. Outline the process for the appointment and removal of directors under the Companies Act, 2013.

**(3X5=15)**

# **INCOME TAX LAW AND PRACTICE**

## **BC 2.2**

### **Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. What do you understand by taxation system? Why it is imposed by Government? Discuss in detail.
2. How would you determine the residential status of a person? Discuss with the help of example.
3. Define the term perquisites and how are they treated for income tax purpose?
4. Define Annual Value. What deductions are allowed from the annual value in computing taxable income from house property?

**(3X5=15)**

### **Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Elaborate the procedure of computation of total income of individual and firms.
2. Discuss the provision and procedure of compulsory on-line filing of returns for specified assesses.
3. Discuss in detail the procedure for computing total income and tax liability of a firm under the Income Tax Act. How is the income of a firm different from that of an individual for tax purposes?
4. Define gross total income. What are the various deductions available under Chapter VI-A of the Income Tax Act, 1961?

**(3X5=15)**

## **COMPUTER APPLICATIONS IN BUSINESS**

### **BC 2.3**

#### **Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Elaborate the various advantages of word processor. Explain the various steps to create a word document.
2. Write a short note on different views in Power Point 2007.
3. Discuss the various features of MS Excel.
4. Define chart in Excel. Discuss different types of charts available in Excel.

#### **Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Discuss the process of managing worksheets in a spreadsheet application. How can you insert, rename, delete, and move worksheets within a workbook?
2. What is Ratio Analysis? Define various types of graphical representation.
3. What do you mean by mail merge? Explain the steps includes creating a mail merge.
4. What do you mean by spread sheet? Discuss the generally used spread sheet functions.

**(3X5=15)**

## **CORPORATE ACCOUNTING**

### **BC 2.4**

#### **Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Write short notes on:
  - (a) Forfeiture and Re-issue of forfeited shares.
  - (b) Concept of Book Building.
2. What are the conditions of Buy Back of share as per sec 77A? Explain the factors which influence the valuation of shares.
3. Describe the different methods of Purchase Consideration under accounting for Amalgamation.
4. What do you mean by Banking and Banking Companies? Distinguish between performing and non-performing assets.

**(3X5=15)**

#### **Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Prepare in a summarized form the Balance sheet of a Company as per Schedule III of Companies Act, 2013
2. What do you mean by internal reconstruction? Discuss the accounting treatment excluding scheme of reconstruction.
3. Difference between balance sheet of banking and non-banking companies.
4. Explain the concept of 'funds' in accounting. Distinguish between the terms 'funds', 'cash', and 'working capital'. How does the concept of funds relate to the preparation of financial statements?

**(3X5=15)**

## **COST ACCOUNTING**

### **BC 2.5**

#### **Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Define Cost accounting. Discuss the objectives of cost accounting.
2. Define Cost Sheet. Write a detailed note on various cost price methods of pricing of material.
3. What do you mean by absorption of overhead? Describe the various methods of absorption.
4. What do you mean by operating costing? What are the objectives of transport costing? Explain.

**(3X5=15)**

#### **Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. What do you mean by inter-process profit? Distinguish between process Costing and Job Costing.
2. Explain the role of cost accountant in an organisation in detail.
3. What do you mean by wages payment? Discuss the methods of wages payments.
4. Define labour cost and explain its significance in cost accounting. What are the objectives and methods of controlling labour cost in a manufacturing organization?

**(3X5=15)**

## **E-COMMERCE**

### **BC 2.6**

#### **Assignment -I**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Define e-commerce. Give examples of e-commerce in B2B, B2C and C2C scenario.
2. Define electronic commerce technology. Explain secure information distribution.
3. Write a short note on security procedure.
4. What is a digital signature certificate? Explain various steps to certifying authority to issue digital signature certificates.

**(3X5=15)**

#### **Assignment -II**

**Note: Attempt any 3 Questions of the following:**

**Maximum Marks – 15**

1. Define online banking. Discuss the applications of electronic fund transfer.
2. Define E-payments. Discuss the models and methods of E-payments.
3. Discuss the E-Commerce Applications in various industries.
4. Explain the steps involved in conducting an online business transaction. What are the major risks associated with online transactions, and how can these be mitigated?

**(3X5=15)**