

H L College of Commerce

ASSIGNMENT OF SEMESTER – III (S Y B COM) : 2017-18

Commercial Communication III

Q.1 Write short notes on the following topics.

1. Mrs. Linton's life style
2. The title 'The Jewelry'
3. Humour in 'The Night the Ghost Got In'
4. The character sketch of Shubha

Q.2 Attempt the following

1. A customer, who is a member of an NGO, approaches his bank and requests to extend support for a social cause. Write the letter on his behalf.
2. On behalf of an account holder write a letter to his bank to draw attention about the non-credit of shares in his demat account.
3. A shareholder has complained about not receiving the Annual Report of the company. Draft a suitable reply letter on behalf of the Company Secretary.
4. A shareholder writes a letter to the Secretary of a company and expresses his concern about the declining profits of the company. Draft the letter.

Q.3 Read the passage carefully and answers the questions that follow:

The Indian retail Industry is gradually inching its way towards becoming the next boom industry. Traditionally the retail business was run by Mom and Pop having a shop in the front and house at the back. More than 90% retailers functioned in less than 500 sq. ft. of area. All the merchandise was purchased as per the fancies of the proprietor and the pricing was done by seeing at the face of customer.

The retail industry in India has come forth as one of the most dynamic and fast paced industries with several players entering the market. India's consumer lifestyle has been changing due to rising income and education level. Foreign owned hypermarkets are also fast gaining popularity in India, attracting customers with their "one stop" and "all under one roof" concepts." In other words, the Retail Market in India is observed in the form of bustling shopping centres, multi-storied malls and the huge complexes that offer shopping, entertainment and food all under one roof.

The major components of the retail sector are: Food and Grocery, Fast Moving Consumers Goods, Apparel, Footwear, Leather, Watches, Jewellery, Health and Beauty. The Food Retail Industry in India dominates the shopping basket. While the Mobile phone retail industry in India is already growing over at 20 percent per year. And apart, a large young working population, nuclear families in urban areas, along with increasing working women population and emerging opportunities in the service sectors are also becoming the key factors in the growth of the organized Retail sector in India. The Indian retail industry is the fifth largest in the world and is expected that by 2016, modern retail industry in India will be worth US\$ 175-200 billion.

Question:

1. How was retail business run traditionally?
2. What do you mean by "one-stop" and "all under one roof" concepts?
3. What are the major concepts of the retail sector?
4. Mention the reasons becoming the key factors in the growth of the organized Retail Sector in India.

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Corporate A\C (ENGLISH MEDIUM)

Q.1 The Balance sheet of Vikas Ltd. as on 31-03-2012 is as follows:

Liabilities	Rs.	Assets	Rs.
9,000 Equity shares of Rs.100 each fully paid	9,00,000	Land-Building	7,50,000
10% Pref. shares Capital	3,00,000	Furniture	4,50,000
General Reserve	90,000	Investments	90,000
Creditors	2,00,000	Debtors	1,50,000
Bills payable	40,000	Cash-Bank	90,000
	15,30,000		15,30,000

Other information:

1. The market value of land-building is 30% more and furniture is 20% more than its book value.
2. The market value of investment is Rs. 1, 08,000.
3. There is probability of 10% bad debts on debtors.
4. The expected rate of return on capital employed is 12%.
5. The average profit before distribution of dividend is Rs. 2, 22,000.
6. The goodwill of the company has been valued at Rs.1, 32,000.

From the above particulars ascertain the fair value of the equity share of the company.

Q.2 Following is the trial balance of Nagarik Bank Ltd., as on 31-03-2012.

Particulars	Debit (Rs.)	Credit (Rs.)
Equity Share of Rs.10 each	-	10,00,000
Borrowing	-	1,00,000
Reserve fund	-	4,00,000
Current deposits	-	2,00,000
Fixed deposits	-	2,00,000
Saving deposits	-	1,00,000
Demand deposits	-	50,000
Profit and Loss A/c	-	35,000
Interest and discount	-	2,53,000
Recurring deposits	-	40,000
Loan, Cash-credit, overdraft	5,60,000	-
Non-banking asset	10,000	-
Premises	1,00,000	-
Government security	7,00,000	-
Branch adjustment A/c	1,00,000	-
Salary	50,000	-
Printing and stationery	16,000	-
General expenses	30,000	-
Audit fees	14,000	-
Rent, rates and taxes	5,400	-
Director fees	1,500	-
Insurance	2,100	-
Stock of stationery	17,000	-
Bill purchased and discount	92,000	-
Interim dividend paid	34,000	-
Shares in Bajaj Auto Ltd.(F.V.)	1,00,000	-
Cash in hand	1,86,000	-
Cash with R.B.I.	2,00,000	-
Money at call and short notice	1,20,000	-
Balance with other bank	40,000	-
	23,78,000	23,78,000

Adjustments:

- a) Provision for taxation amount Rs.20,000 and provision for bad and doubtful debts is required amount Rs.10,000.
- b) Interest accrued on investment was Rs.15,000.
- c) Rebate on bill discounted amount Rs.3,800.
- d) Interim dividends declare was 5% actual.
- e) Authorised share capital was 1,50,000 equity share of 10 each.
- f) Acceptance, endorsement made on behalf of customers total Rs.90,000.
- g) Rs.20,000 were added to the premises during the year. Depreciation at 5% on the opening balance is required.
- h) Market value of Government securities was Rs.6,95,000.

Prepare Profit and Loss Account for the year ending 31-03-2012 and Balance Sheet as on that date in prescribed form.

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ECONOMICS (ENGLISH MEDIUM)

- Unit – 1 Explain Budget Deficit, Revenue Deficit, Fiscal Deficit and Primary Deficit.
- Unit – 2 Explain the concept of Privatization & Importance of Disinvestment.
- Unit – 3 What is public debt? Explain its effect and Burden of public debt?
- Unit – 4 Explain Characteristics and effect of Indian Tax and its impact on Economy.

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ASSIGNMENT OF SEMESTER – III (S Y B COM) :2017-18

STATISTICS – III (ENGLISH MEDIUM)

For this assignment , students have to click mentioned link for submitting their online assignment.

Link will be declared soon in Class-room.

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ASSIGNMENT OF SEMESTER – III (S Y B COM) : 2017-18

SP STATISTICS - III (ENGLISH MEDIUM)

- Q-1. Write short note on : Non – Probability Sampling
- Q-2. Write briefly :- Systematic Sampling
- Q-3. State in brief about Multiple Cor – relation, PartralCor – relation .
- Q-4. Write the multiple regression equations of
- (i) X_1 on X_2 and X_3
 - (ii) X_2 on X_2 and X_3
 - (iii) X_1 on X_1 and X_2
- Q-5. X_1, X_2 & X_3 are three variables measure from their mean with $n=10$, $\Sigma X_1^2=90$, $\Sigma X_2^2=160$, $\Sigma X_3^2=40$, , $\Sigma X_1X_2=60$, , $\Sigma X_1X_3=40$, , $\Sigma X_2X_3=60$. Calculate partial Cor – relation co efficient $r_{31.2}$ and multiple Cor – relation coefficient $R_{1.23}$
- Q-6. Five observations in a population are 9, 12, 18, 21, 30. Taking all possible sample of size 3 without replacement from it, verify the following results:
- (i) $E(\bar{Y}) = \bar{Y}$
 - (ii) $v(\bar{Y}) = \left(\frac{1}{n} - \frac{1}{N}\right) \cdot S^2$
 - (iii) $E(S^2) = S^2$
- Q-7. 12 observation of a population are divided into three strata as follows:-
Stratum 1: 2, 8, 6, 4
Stratum 2: 30, 32, 28, 34, 26
Stratum 3: 38, 42, 40
Random samples of 2 units from the first stratum, 3 units from the 2nd stratum & 2 units from the 3rd stratum are selected. Obtain $V(\bar{y}_{st})$
- Q-8. The values of Y_i in the population of size 12 are 4, 3, 0, 1, 6, 5, 8, 7, 11, 15, 8, 16. Taking all possible systematic sample of size 4 from it, prove that $E(\bar{Y}_{st}) = \bar{Y}$. Also obtain $v(\bar{Y}_{st})$.

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SP STATISTICS - IV (ENGLISH MEDIUM)

- Q-1. Explain Seasonal Indices (Refer T Y text book)
Q-2. Short Note on: Seasonal Variations
Q-3. Find trend by graphical method for the following time series:

Year	Production
1968	12
1969	15
1970	18
1971	15
1972	23
1973	27
1974	30
1975	25
1976	35
1977	40
1978	42

- Q-4. Find trend and short term fluctuations by method of 3 yearly moving averages.

Year	Price	Year	Price
1959	80	1965	95
1960	85	1966	102
1961	92	1967	110
1962	90	1968	108
1963	96	1969	112

- Q-5. Using 5 yearly moving averages determine trend for the following time series.

Year	Price	Year	Price
1960	51	1969	200
1961	66	1970	218
1962	61	1971	155
1963	92	1972	202
1964	100	1973	240
1965	119	1974	257
1966	110	1975	271
1967	120	1976	286
1968	150	1977	312

- Q-6. What is Input – Output analysis? Give its Mathematical Equation.
Q-7. Exercise: - Q.4 & Q.7 (Input - Output)
Q-8. Index Numbers: - Illustration 1, 2, 3, 4.

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ASSIGNMENT OF SEMESTER – III (SY B COM) :2017-18

Taxation-1 (ENGLISH MEDIUM)

- 1) Write a short notes on :
 1. Assessee
 2. Previous Year
 3. Casual income
 4. Company
 5. Objectives of tax planning
 6. Tax Evasion
 7. Tax Avoidance
 8. Agricultural income
 9. Income- Tax authorities
 10. Commissioner of Income Tax

- 2) State the provisions of Income Tax Act for determining Residential Status of individual assessee with exceptions

- 3) Write short notes on:
 1. Payment of advance Tax
 2. Best Judgment Assessment
 3. Permanent Account Number
 4. Tax deducted at source

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ASSIGNMENT OF SEMESTER – III (S Y B COM) : 2017-18

Cost Accounting- I

Q.1 A factory has three production departments (A, B and C) and two service departments (X and Y). From the following information, prepare a statement showing the apportionment of overheads to various departments and the re-apportionment of service department costs to production departments.

Expenses incurred during August (in Rs.):

Indirect material	15,000	Rent, rates & taxes	10,000
Indirect wages	10,000	Power	15,000
Depreciation on machinery	25,000	Lighting	5,000
Depreciation on building	5,000	General expenses	15,000

Other information:

Particulars	Production Departments			Service Depts.	
	A	B	C	X	Y
Direct material (Rs.)	20,000	10,000	19,000	6,000	5,000
Direct wages (Rs.)	15,000	15,000	4,000	2,000	4,000
Value of machinery (Rs.)	60,000	1,00,000	40,000	25,000	25,000
Space occupied (sq feet)	1,500	1,000	1,000	500	1,000
Horse power of machines	50	60	30	5	5
Number of light points	15	10	10	5	10
Direct labour hours	5,000	5,000	2,000	1,000	2,000

Allocation of expenses of service departments:

	A	B	C	X	Y
Department X (%)	40	20	30	-	10
Department Y (%)	30	30	40	-	-

- Q.2 Explain various methods of costing. Give names of industries where they are suitable.
- Q.3 What are the objectives of cost accounting?
- Q.4 Write a short note on Bin Card and give its proforma.
- Q.5 Explain perpetual inventory system.
- Q.6 Write short notes on Halsey Plan and Rowan Plan.
- Q.7 Differentiate between the following:
- (a) Bin Card and Stores Ledger
 - (b) Wastage and Scrap
 - (c) Periodic inventory system and Perpetual inventory system
 - (d) Time wage system and Piece wage system