



# OFFICE OF THE PRINCIPAL K.C. DAS COMMERCE COLLEGE

A Provincialised College under the Government of Assam

UGC Recognised; AICTE Approved; Affiliated to Gauhati University; NAAC Accredited ISO 9001:2015

Chatribari, Guwahati: 781 008, Assam

E-mail: [kcdccollege@gmail.com](mailto:kcdccollege@gmail.com)

Web: [www.kcdccollege.ac.in](http://www.kcdccollege.ac.in)

Phones: +91 361 2733691; +91 94357 07157; +919864030992

## Notice

28/10/2024

This is notified for information of all the students of B.Com. 1<sup>st</sup>/3<sup>rd</sup>/5<sup>th</sup> and BA 1<sup>st</sup> semester who were not allowed to appear in the Sessional Examination held from 23<sup>rd</sup> October, 2024 due to their less attendance that:

- They must attend all classes to be held from 2<sup>nd</sup> November, 2024 till classes are continued prior to the semester end examination;
- Submit Home Assignments on the topics given below on 9<sup>th</sup> November, 2024 as per instructions;
- Submit Guardian Undertaking (as per attached format).

### Instructions for preparing Assignments:

- Students must prepare total number of 10 assignments with minimum 2 (two) assignments from each subject.
- One assignment must contain at least 2000 words (not applicable in Mathematics & Statistics).
- Assignments must be hand written by the concerned student only using blue ball pen in A4 sized paper.
- There must be Name, Class, Class/GU Roll Number, Subject and Mobile Number of the students in the cover page of the assignments.
- Assignments must be submitted as per schedule. No assignments will be accepted after the scheduled time and date.
- Any deviation in following the instructions will attract disciplinary action.

### Time schedule of submission of Assignments

Date	Class	Section	Time	Room No.
09/11/2024	B.Com 1 <sup>st</sup> Semester	A, B, C	11A.M. -12. 30 P.M.	07
		D, E, F	1.00 P.M. -2.30 P.M.	07
	B.Com 3 <sup>rd</sup> Semester	A, B, C	11A.M. -12. 30 P.M.	10
		D, E	1.00 P.M. -2.30 P.M.	10
	B.Com 5 <sup>th</sup> Semester	A, B, C	11A.M. -12. 30 P.M.	25
		D, E	1.00 P.M. -2.30 P.M.	25

Special Sessional Examination (to be notified) will be held only for those students who will fulfill all the conditions enlisted in this notification.

(Dr. Hrishikesh Baruah)  
Principal  
K.C. Das Commerce College

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## Guardian Undertaking

I understand that my ward .....of class .....bearing Roll No. ....has not been allowed to appear in Sessional Examination owing to less attendance. Due to the above said reason he/she has been given to undertake assignments and submit the same as per given guidelines.

My ward will obey all the directives given in the College's notification dated 28<sup>th</sup> October, 2024. If my ward does not act as per the College's aforesaid notification thereby attracting disciplinary action, I will accept College's decision in this regard.

Signature of the Guardian .....

Name of the Guardian .....

Address: House No. ....town/city.....

P.O. ....District.....Pin Code.....

Mobile No.....



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## Class wise topics of Assignments B.Com. 1<sup>st</sup> Semester:

### Financial Accounting (FAC):

1. A broad overview on Accounting Principles and Accounting Standards.
2. Treatment of Goods and Service Tax (GST) while preparing financial statements.
3. Accounting treatment for hire purchase system in the books of both hire purchaser and hire vendor.
4. Revenue recognition as per AS-9.
5. Note on International Financial Reporting Standard (IFRS).

### Business Organization and Management (BOM) :

1. Discuss the Risk Inherent in brick and click format of business and how this risk can be mitigated.
2. How can companies balance profit maximization with social responsibility and how does CSR align with business goals.
3. How does Porters five forces model been applied in various industries.
4. What are emerging trends and innovation in planning decision making?
5. Describe the role of managers in promoting work life balance among their team members and suggest training methods to enhance their skills in this area.

### Indian Financial System (IFS):

1. "The functions of a good financial system are manifold". Explain.
2. State the various defects of Indian money market. Also suggest the necessary measures to remove these defects for the development of Indian economy.
3. Write a note on various pension schemes me available in India.
4. Give the meaning of venture capital. Discuss its significance.
5. Make an assessment of various measures taken by SEBI to strengthen Indian capital market.

### Information Technology in Business (ITB):

1. Role of Information Technology in business organization.
2. Application of Pivot table in MS Excel.
3. Application of V look up and H look up in MS Excel.
4. Importance of Network security in data handling.
5. Functions of resource management in operating system of system software.

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**B.Com. 3<sup>rd</sup> Semester**

**Advanced Financial Accounting (Honours):**

1. Accounting treatment of Royalty in the books of lessee and lessor.
2. Systems of preparation of departmental trading and Profit & Loss Account .
3. Procedure for taking up insurance policy for loss of stock and loss of profit.
4. Accounting treatment of dissolution due to partner's insolvency.
5. Impact of strike and lockout on Royalty A/c.

**Advertising (Honours)**

1. Discuss the ethical considerations included in product placement advertising. How compares can ensures transparency and maintains consumer trust while integrating products into entertainment content?
2. Evaluate the effectiveness of public service advertising in addressing social issues and influencing behavior change. Provide examples of successful public service advertising campaigns and their impact on communities.
3. How do advertisers use storytelling to evoke emotion and advertise their products to the target audience?
4. What emerging trends and innovations are importing advertising copy?
5. Evaluate the impact of misleading health claims in advertising on consumer trust and health, with reference to recent cases in India.

**Human Resource Management (Honours) :**

1. Explain the impact of globalization on Human Resource Management.
2. Explain the various emerging challenges of Human Resource management.
3. Explain the methods of demand and supply of human resource forecasting.
4. Describe the ways to support a better works life balance for employer.
5. What are various modern methods of performance appraisal?

**Banking (Honours)**

1. Discuss the E-banking products and services available in India.
2. Discuss the special relationship between banker and customer.
3. Discuss the various demand deposit and time deposit accounts available with the bankers.

**New Venture Planning (NVP):**

1. Why idea assessment is important? Discuss the techniques of idea assessment.
2. Discuss the different types of intellectual property Rights in India.
3. Discuss the need of business incubators for the sustainability and growth of SMEs.
4. "Rural marketing is a crucial aspect of modern marketing". Explain.
5. Discuss how a business plan can demonstrate the company's commitment to ethical practices such as environmental sustainability and ethical labour standards.



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## Entrepreneurship:

1. Examine the importance of creative behavior in entrepreneurship highlighting few examples.
2. Explain the success story of an Indian entrepreneur who attained remarkable success by starting a small size business. What can students of entrepreneurship learn from him/her?
3. Suppose you want to start a new venture, then how will you test the feasibility of your business idea?
4. What is Industrial Estate? Compare the Industrial estate in Assam with that of two other states of India.
5. In what ways can sustainability of enterprises be maintained?

## Business Law:

1. "All contracts are agreement but all agreements are not contract". Explain.
2. Briefly discuss the essential elements of contract for sale.
3. What do you mean by implied authority? Explain the act beyond the implied authority of a partner in a partnership firm.
4. Write in detail on the consequences of non registration of a partnership firm.
5. How are disputes between partners resolved under the Act?

## Business Statistics:

1. What do you mean by time series? Explain different components of time series with an example. Also, describe the moving average and least squares methods of measuring trend in time series.
2. Explain what you understand by the term probability. Discuss its importance in business decision-making.
3. A bag contains 25 balls numbered from 1 through 25. Suppose an odd number is considered a "success". Two balls are drawn from the bag with replacement. Find the probability of getting
  - a) two successes
  - b) exactly one success
  - c) at least one success
  - d) no success.
4. What are the measures of central tendency? Why are they called measures of central tendency? Give a brief description of the various measures of central tendency.
5. Write a short criticism of the following statement:  
"Median is more representative than mean because it is relatively less affected by extreme values."

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## B.Com 5<sup>th</sup> Semester

### Management Accounting:

1. Discuss the meaning and importance of the following in relation to marginal costing-  
(a) Margin of safety, (b) P/V Ratio, (c) Contribution and (d) angles of incidence
2. What do you understand by Zero Base Budgeting? State its benefits. How is it different from traditional budgeting?
3. What are the several types of standards and what are the assumptions as to the factors on which these standards are based.
4. What is variance? Indicate the significance of variance to the management.
5. What are liquidity ratios? Discuss their significance. Also examine the relationship between solvency, liquidity and profitability ratios.

### Advanced Financial Accounting :

1. Accounting treatment of Royalty in the books of lessee and lessor
2. Systems of preparation of departmental trading and Profit & Loss Account.
3. Procedure for taking up insurance policy for loss of stock and loss of profit.
4. Accounting treatment of dissolution due to partner's insolvency.
5. Impact of strike and lockout on Royalty A/c.

### Advertising:

1. Discuss the communication process involved in advertising. How does advertising serve as a tool of communication, and what is its significance in modern marketing?
2. Examine the factors influencing media choice in advertising provide a comparative analysis of traditional media such as television, radio, print and outdoor advertising versus internet based advertising.
3. What factors should advertisers consider when choosing the right media for their campaigns? Discuss media scheduling and media selection in detail.
4. What are advertising appeals, and how are they important in message development? Discuss the key elements of an advertising copy.
5. Explain how advertisers measure the effectiveness of advertising campaigns. What are the key techniques used in pre and post testing to evaluate communication and sales effects?

### Indian Financial System

1. Discuss the phases of development of Indian financial System.
2. Explain briefly about major primary market intermediaries that help in the process of issue of new securities.
3. Briefly discuss the functions and powers of SEBI.

  
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## **Banking**

1. Discuss the evolution of banking in India.
2. Explain the challenges inherent with the modern commercial banking in India.
3. Explain the precautions to be undertaken by a banker to open a bank account for special customers.

## **Principles of Marketing**

1. Discuss the growth and functions of marketing in India.
2. Explain the various factors involved in market segmentation.
3. What are the various reasons for failure of new product in the market?
4. Elaborate the various price policies.
5. 'Advertisement is a wastage activity for a company'. Comment.

## **Fundamentals of Financial Management**

1. What are the responsibilities of the financial manager in a modern business organization?
2. What are the differences between NPV and IRR.
3. Discuss the Modigliani and Miller (MM) Approach of capital structure.
4. What is balanced capital structure? Why a firm should aims at a balanced capital structure?
5. Discuss the Relevant Theory of Dividend.

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## B.A 1<sup>st</sup> Semester:

### Classical Algebra

1. Prove that:

i. 
$$\left(\frac{1+\cos\theta+i\sin\theta}{1+\cos\theta-i\sin\theta}\right)^n = (\cos\theta + i\sin\theta)^n = \cos n\theta + i\sin n\theta$$

Where n is a positive integer and  $\theta \neq (2k+1)\pi$ .

ii. 
$$\frac{(\cos\frac{\pi}{22}+i\sin\frac{\pi}{22})^{11}(\cos\frac{\pi}{21}-i\sin\frac{\pi}{21})^7}{(\cos\frac{\pi}{36}+i\sin\frac{\pi}{36})^{12}} = \frac{1}{2}(\sqrt{3}-i).$$

2. If  $\alpha + i\beta = \cot(x + iy)$  prove that

i.  $\alpha^2 + \beta^2 - 2\alpha \cot 2x = 1$  and

ii.  $\frac{\alpha^2 + \beta^2 - 1}{\alpha^2 + \beta^2 + 1} = \frac{\cos 2x}{\cosh 2y}$

3.  $\alpha, \beta, \gamma$  are roots of  $x^4 + px^3 + qx^2 + rx + s = 0$  find in terms of the coefficients the values of-

a.  $\sum \alpha^2$

b.  $\sum \frac{1}{\alpha}$

c.  $\sum \alpha^2 \beta$

d.  $\sum \alpha^2 \beta^2 \gamma^2$

e.  $\sum \alpha \beta \gamma (\alpha + \beta \gamma)$

4. Solve by Cardan's method, the cubic equation

a.  $x^3 - 12x + 65 = 0$

b.  $x^3 - 15x^2 - 33x + 847 = 0$

c.  $x^3 + 12x - 12 = 0$

5. Prove that a square matrix A can be expressed in a unique way as a sum of a symmetric matrix and a skew symmetric matrix.

Also find the inverse of the matrix-

$$A = \begin{pmatrix} 0 & 1 \\ 3 & 1 \end{pmatrix}$$

### Descriptive Statistics and Probability- I

Q1. What is primary and secondary data? Explain giving examples and sources for both.

Q2. Calculate the arithmetic mean, median and mode for the following data.

Class Interval	0-10	10-20	20-30	30-40	40-50	50-60
Frequency	5	10	25	30	20	10

  
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Q3. Explain collection and scrutiny of data using questionnaire and schedule.

Q4. What is Bayes' theorem? Derive it. Also mention its applications.

Q5. Explain moments, skewness and kurtosis in details.

**Introductory Economics**

1. What do you mean by scarcity and alternative use of resources in an economy? Explain how problems of choice and opportunity are relevant in this regard?
2. Make a critical comparison between Perfect competition and Imperfect market competition.
3. What is meant by income determination? Critically discuss the classical and Keynesian Approach of income determination.

**English**

1. Narrate the story 'The ring' in your words.
2. Draw a character sketch of Grand mother. Attempt a brief day to day progress report of the Grand mother's search for her ring.
3. Justify the title of the poem 'This is a Photograph of me'.
4. Attempt a critical appreciation of the poem 'The Palanquin Bearers'.

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