

NOTICE OF THE HOME ASSIGNMENT

Department of Accountancy

K.C. Das Commerce College

Date : 29/03/2025

This is for information of B.Com 2nd, 4th and 6th semester students that the Home Assignments of the Department of Accountancy and instructions of submission are given below:

A. Instructions:

- (i) The students must write their Class, GU Roll No., Name and subject clearly at the top of the assignment page.
- (ii) There will be two (2) questions carrying 6 marks each and the students need to answer any one of them.
- (iii) The students are asked to submit the hard copy of the assignment to the concerned teachers in their respective classes.
- (iv) Students have to complete their assignment within maximum four pages (both side of a A4 size paper) only.
- (v) Last date of uploading the assignments in LMS is **08/04/2025 without fail**.
- (vi) Details of submission is as below:

Class	Subject	Date	Time	Room (Hard Copy)	Soft copy to be uploaded through LMS to :
B.Com. 2 nd Sem.	CRA	04/04/2025	11.30 AM	25	Dr. Bijoy Kalita
B.Com. 4 th Sem.	CAC Gr. A & B	08/04/2025	12.00AM	14	Dr. Safiqul Haque
	CAC Gr. C	07/04/2025	10.00AM	N5	Dr. Safiqul Haque
	ACA Gr.B	07/04/2025	9.00AM	14	Mr. Dhruvajyoti Sarma
	ACA Gr. A & C	08/04/2025	10.00AM	14	Mr. Dhruvajyoti Sarma
	CMA	05/04/2025	11.00AM	13	Mr. Bikash Jain
	ITLGr. A	07/04/2025	9.00AM	7	Ms. Rimjim Borah
	ITL Gr. B & C	07/04/2025	11.00AM	N5	Ms. Rimjim Borah
B.Com. 6 th Sem.	ACA	04/04/2025	1.00 PM	25	Dr. Bipul Ch.Kalita
	ITL/ Sec. A, B & C	05/04/2025	2.00 PM	25	Mr. M.K. Kedia
	ITL/ Sec. D,E & F	05/04/2025	2.00 PM	05	Mr. M.K. Kedia
	ACG/ Sec A,B & C	07/04/2025	3.00PM	14	Mr. Dipjoy Langthasa
	ACG/ Sec D,E & F	07/04/2025	3.00PM	10	Mr. Dipjoy Langthasa

(B) Topics of the Home Assignments:

B.Com 2nd Semester:

Corporate Accounting (06 marks)

1.Explain the accounting treatment of the following items at the time of preparation of Company Final Account:

- (i) Proposed Dividend
- (ii) Tax Expense

OR

2 (a).From the following information, Compute Revenue from operations, other Income and Total Revenue for the company carrying on trading business:
Sales Rs. 17,30,000;sales return Rs.35,000; Sale of scrap Rs.11,000;Interest on Bank deposit Rs. 18,000;Dividend received Rs.9,900;Interest on Investment in Debenture Rs.7,000;Royalty received Rs.2,000; Refund of Income Tax Rs.7,000.

(b) Explain in brief the term 'Deferred Tax Assets'

B.Com 4th Semester:

Advanced Corporate Accounting
(06 marks)

1. Explain the grounds of Compulsory winding up by the Tribunal under the Companies Act, 2013.

OR

2. What is cum-interest? How is it adjusted in the books of account? Also give the accounting Entries of cum interest purchase and sale.

Cost Accounting
(06 marks)

1. "Cost accounting is becoming more and more relevant in the emerging economic scenario in India". Explain

OR

2. What is cost accounting? What are its objectives? In what respect does cost accounting differ from financial accounting?

Income Tax Law
(Marks – 06)

1. Assessee have been divided into 3 categories on the basis of their residence. Explain how these categories are defined and how they affect the tax liability of an assessee.

OR

2. Explain determination of Annual Value in case of let out house property under various circumstances with appropriate examples.

Cost and Management Accounting
(06 marks)

1. Discuss briefly the factors which a Cost Accountant should consider before installing a costing system in a manufacturing concern.

OR

2. Explain the procedure of purchase followed by purchase department for purchase of materials.

B.Com 6th Semester

Advanced Corporate Accounting
(06 marks)

Q1. Briefly explain the salient features of directives issued by RBI to schedule banks on the concepts of income recognition and Provision for bad and doubtful debts.

Or

Q2. Explain in brief disclosures forming part of financial statement of a life insurance business.

Indirect Tax Laws
(06 marks)

1. Can a business switch from regular GST to the composition scheme or vice versa? Explain the provisions in this regard.

OR

2. How is IT used in the implementation of GST ?

Auditing and Corporate Governance
(06 marks)

1. What kind of opinion shall an auditor give when he/she is unable to obtain sufficient and appropriate audit evidence that the financial statement is free from material misstatement? Explain. Also discuss briefly the different types of modified reports.

Or

2. "The OECD principles cover the issues of corporate governance around international trade and global stock markets more comprehensively than the Cadbury code." Discuss