

**BHARATI VIDYAPEETH UNIVERSITY, PUNE
SCHOOL OF DISTANCE EDUCATION**

Home Assignments

T. Y. B. Com

Subject: Corporate Accounting II

N.B.: Attempt ANY TWO ASSIGNMENTS of the following:

Assignment – I

Q.1	Attempt ANY ONE of the following:	20																																										
	<p style="text-align: center;">H Ltd. acquired 4,000 shares of S Ltd., on 1st October 2014. their Balance Sheets as on 31st March 2015 stood as follows:</p> <p style="text-align: center;">Balance Sheet as on 31st March 2015</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px auto;"> <thead> <tr> <th style="width: 25%;">Liabilities</th> <th style="width: 10%;">H Ltd.</th> <th style="width: 10%;">S Ltd.</th> <th style="width: 25%;">Assets</th> <th style="width: 10%;">H Ltd.</th> <th style="width: 10%;">S Ltd.</th> </tr> </thead> <tbody> <tr> <td>Share Capital: Equity shares of Rs. 100 each</td> <td style="text-align: right;">10,00,000</td> <td style="text-align: right;">5,00,000</td> <td>Fixed Assets</td> <td style="text-align: right;">6,00,000</td> <td style="text-align: right;">5,00,000</td> </tr> <tr> <td>General Reserve</td> <td style="text-align: right;">2,50,000</td> <td style="text-align: right;">1,50,000</td> <td>Investments (4,000 equity shares of Rs. 120 each)</td> <td style="text-align: right;">4,80,000</td> <td style="text-align: center;">---</td> </tr> <tr> <td>P & L A/c</td> <td style="text-align: right;">1,00,000</td> <td style="text-align: right;">50,000</td> <td>Current Assets: Sundry Debtors</td> <td style="text-align: right;">2,50,000</td> <td style="text-align: right;">1,50,000</td> </tr> <tr> <td>Creditors</td> <td style="text-align: right;">1,50,000</td> <td style="text-align: right;">50,000</td> <td>Stock</td> <td style="text-align: right;">1,50,000</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Cash at Bank</td> <td style="text-align: right;">20,000</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td></td> <td style="text-align: right;">15,00,000</td> <td style="text-align: right;">7,50,000</td> <td></td> <td style="text-align: right;">15,00,000</td> <td style="text-align: right;">7,50,000</td> </tr> </tbody> </table> <p style="margin-top: 10px;">On 1/4/2014 the Profit & Loss Account and general Reserve of S Ltd. showed the credit balance of Rs. 30,000 and Rs. 1,00,000 respectively. Debtors of H Ltd. include Rs. 15, 000 due from S Ltd. Stock of H Ltd. includes Rs. 20,000 purchased from S Ltd. which made 20% profit on selling price. Prepare a Consolidated Balance Sheet of H Ltd. and its subsidiary S Ltd. as on 31st March 2015.</p>	Liabilities	H Ltd.	S Ltd.	Assets	H Ltd.	S Ltd.	Share Capital: Equity shares of Rs. 100 each	10,00,000	5,00,000	Fixed Assets	6,00,000	5,00,000	General Reserve	2,50,000	1,50,000	Investments (4,000 equity shares of Rs. 120 each)	4,80,000	---	P & L A/c	1,00,000	50,000	Current Assets: Sundry Debtors	2,50,000	1,50,000	Creditors	1,50,000	50,000	Stock	1,50,000	50,000				Cash at Bank	20,000	50,000		15,00,000	7,50,000		15,00,000	7,50,000	
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	OR																																											
	<p>Explain the following terms:</p> <ol style="list-style-type: none"> 1. Minority Interest 2. Value of Goodwill or Cost of Control 3. Unrealised Profit 4. Capital profit 																																											

Assignment - II

Q.1	<p>Attempt ANY ONE of the following:</p> <p>The N Company Ltd. sells its business to B Company Ltd. on 31st March 2015 on which date its Balance Sheet stood as follows:</p> <p style="text-align: center;">Balance Sheet as on 31st March 2015</p> <table border="1" style="width: 100%; border-collapse: collapse; margin: 10px auto;"> <thead> <tr> <th style="width: 35%;">Liabilities</th> <th style="width: 15%;">Rs.</th> <th style="width: 35%;">Assets</th> <th style="width: 15%;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Share Capital</td> <td></td> <td>Goodwill</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td>2,000 shares of Rs. 100 each</td> <td style="text-align: right;">2,00,000</td> <td>Freehold property</td> <td style="text-align: right;">1,50,000</td> </tr> <tr> <td>6% Debentures of Rs. 100 each</td> <td style="text-align: right;">1,00,000</td> <td>Plant & tools</td> <td style="text-align: right;">83,000</td> </tr> <tr> <td>Sundry creditors</td> <td style="text-align: right;">30,000</td> <td>Stock</td> <td style="text-align: right;">35,000</td> </tr> <tr> <td>Reserve fund</td> <td style="text-align: right;">50,000</td> <td>Bills receivable</td> <td style="text-align: right;">4,500</td> </tr> <tr> <td>Profit & Loss A/c</td> <td style="text-align: right;">20,000</td> <td>Sundry debtors</td> <td style="text-align: right;">27,500</td> </tr> <tr> <td></td> <td></td> <td>Cash at bank</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td></td> <td style="text-align: right;">4,00,000</td> <td></td> <td style="text-align: right;">4,00,000</td> </tr> </tbody> </table> <p>B Company Ltd. agreed to take the assets (exclusive of cash and goodwill) at 10% less than the book values and agreed to pay Rs. 75,000 for Goodwill and to take over the debentures.</p> <p>The purchase consideration was to be discharged by allotment to N company Ltd. of 1,500 shares of Rs. 100 each at a premium of Rs. 10 per share and the balance in cash.</p> <p>The cost of liquidation amounted to Rs. 3,000.</p> <p>You are required to prepare:</p> <ol style="list-style-type: none"> (1) Realisation Account, Cash Account, Shareholders Account, Purchasing Company Account, Creditors Account in the books of N Company Ltd. (2) Acquisition entries in the books of B Company Ltd. 	Liabilities	Rs.	Assets	Rs.	Share Capital		Goodwill	50,000	2,000 shares of Rs. 100 each	2,00,000	Freehold property	1,50,000	6% Debentures of Rs. 100 each	1,00,000	Plant & tools	83,000	Sundry creditors	30,000	Stock	35,000	Reserve fund	50,000	Bills receivable	4,500	Profit & Loss A/c	20,000	Sundry debtors	27,500			Cash at bank	50,000		4,00,000		4,00,000	20
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	OR																																					
	State the various accounting entries passed in the books of vendor company on taking over the company.																																					

Assignment – III

Q.1	Attempt ANY ONE of the following:	20																																																												
	<p>The following is the Trial Balance of Sangameshwar Bank Ltd as on 31st March 2015. You are required to prepare Profit and Loss Account for the year ended 31st March 2015 and the Balance Sheet as on that date.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">Particulars</th> <th style="width: 15%;">Dr. Rs.</th> <th style="width: 35%;">Particulars</th> <th style="width: 15%;">Cr. Rs.</th> </tr> </thead> <tbody> <tr> <td>Loans, cash credit & overdrafts</td> <td style="text-align: right;">5,70,000</td> <td>Subscribed Capital:</td> <td></td> </tr> <tr> <td>Premises</td> <td style="text-align: right;">1,00,000</td> <td>1,00,000 equity shares of Rs. 10 each</td> <td></td> </tr> <tr> <td>Government securities</td> <td style="text-align: right;">8,00,000</td> <td>fully paid</td> <td style="text-align: right;">10,00,000</td> </tr> <tr> <td>Salaries</td> <td style="text-align: right;">56,000</td> <td>Reserve fund</td> <td style="text-align: right;">5,00,000</td> </tr> <tr> <td>General expenses</td> <td style="text-align: right;">54,800</td> <td>Current deposits</td> <td style="text-align: right;">2,00,000</td> </tr> <tr> <td>Rent, rates & taxes</td> <td style="text-align: right;">4,600</td> <td>Fixed deposits</td> <td style="text-align: right;">2,50,000</td> </tr> <tr> <td>Directors fees</td> <td style="text-align: right;">3,600</td> <td>Savings bank</td> <td></td> </tr> <tr> <td>Stock of stationery</td> <td style="text-align: right;">17,000</td> <td>deposits</td> <td style="text-align: right;">1,00,000</td> </tr> <tr> <td>Bills purchased & discounted</td> <td style="text-align: right;">92,000</td> <td>P&L A/c (1/4/2014)</td> <td style="text-align: right;">32,000</td> </tr> <tr> <td>Interim dividend paid</td> <td style="text-align: right;">34,000</td> <td>Interest & discount</td> <td style="text-align: right;">2,56,000</td> </tr> <tr> <td>Shares of companies</td> <td style="text-align: right;">1,00,000</td> <td>Recurring deposit</td> <td style="text-align: right;">40,000</td> </tr> <tr> <td>Cash in hand & with RBI</td> <td style="text-align: right;">3,86,000</td> <td></td> <td></td> </tr> <tr> <td>Money at call & short notice</td> <td style="text-align: right;">1,60,000</td> <td></td> <td></td> </tr> <tr> <td></td> <td style="text-align: right;">23,78,000</td> <td></td> <td style="text-align: right;">23,78,000</td> </tr> </tbody> </table> <p>Adjustments:</p> <ol style="list-style-type: none"> 1. The authorized capital of the Bank is Rs. 2,00,000 equity shares of Rs. 10 each. 2. Provision for bad and doubtful debts is required to Rs. 10,000. 3. Rebate on bills discounted amounted to Rs. 760. 4. Interim dividend declared was 4% actual. 5. Endorsement made on behalf of customers totaled Rs. 2,30,000. 6. Rs. 20,000 was added to the premises during the year and depreciation is allowed at 5% p.a. on the opening balance. 	Particulars	Dr. Rs.	Particulars	Cr. Rs.	Loans, cash credit & overdrafts	5,70,000	Subscribed Capital:		Premises	1,00,000	1,00,000 equity shares of Rs. 10 each		Government securities	8,00,000	fully paid	10,00,000	Salaries	56,000	Reserve fund	5,00,000	General expenses	54,800	Current deposits	2,00,000	Rent, rates & taxes	4,600	Fixed deposits	2,50,000	Directors fees	3,600	Savings bank		Stock of stationery	17,000	deposits	1,00,000	Bills purchased & discounted	92,000	P&L A/c (1/4/2014)	32,000	Interim dividend paid	34,000	Interest & discount	2,56,000	Shares of companies	1,00,000	Recurring deposit	40,000	Cash in hand & with RBI	3,86,000			Money at call & short notice	1,60,000				23,78,000		23,78,000	
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	Give the format of the Banking Company Final Account prescribed by Banking Companies Act (according to schedule method).																																																													

Subject: Business Regulatory Framework

Assignment - 1

Q.1	Attempt ANY ONE of the following:	15
	Define and state the elements of contract of sale of goods.	
	OR	
	Distinguish between conditions and warranties. When the breach of conditions can be treated as breach of warranty?	
Q.2	Attempt ANY ONE of the following:	05
a)	Doctrine of caveat emptor	
b)	Rights of unpaid seller	

Assignment - 2

Q.1	Attempt ANY ONE of the following:	15
	"All contracts are agreements but all agreements are not contracts". Explain.	
	OR	
	What is 'Discharge of Contract'? What are the modes of discharge of contract.	
Q.2	Attempt ANY ONE of the following:	05
a)	Quasi-contract	
b)	Free consent	

Assignment - 3

Q.1	Attempt ANY ONE of the following:	15
	What is 'Consent'? When the consent is said to be free?	
	OR	
	State the exceptions to the rule that "An agreement without consideration is void".	
Q.2	Attempt ANY ONE of the following:	05
a)	Contract of indemnity	
b)	Contract of bailment	

Subject: Auditing and Taxation

Note: Attempt **ANY TWO** of the following assignments:

Assignment - 1

Q.1	Attempt ANY ONE of the following:	15
	Explain the provisions regarding determination of residential status of different assesses.	
	OR	
	Enumerate any eight incomes which are exempted u/s 10 of the Income Tax Act.	
Q.2	Attempt ANY ONE of the following:	05
a)	Distinction between internal check and internal audit	
b)	Verification and valuation of assets and liabilities	

Assignment - 2

Q.1	Attempt ANY ONE of the following:	15
	Define the term 'Auditing'. Explain various classes of audit.	
	OR	
	'An auditor is a watch dog and not a blood hound'. Discuss.	
Q.2	Attempt ANY ONE of the following:	05
a)	Vouching of payment of salaries	
b)	Types of errors	

Assignment - 3

Q.1	Attempt ANY ONE of the following:	15
	State the advantages and objectives of auditing.	
	OR	
	What is 'Internal Control'? State the essentials for effective control system.	
Q.2	Attempt ANY ONE of the following:	05
a)	Teaming and lading	
b)	Audit programme	

Subject: - Business Environment

N.B.: Attempt ANY TWO ASSIGNMENTS of the following:

Assignment-I

Q.1	What are the components of business environment?	15
	Or	
	What is the importance of Large-Scale industries?	
Q.2	Write short note (Any One)	05
a.	Consumerism in India	
b.	Industrial sickness	

Assignment-II

Q.1	What are the causes of population explosion?	15
	Or	
	Explain the Nature and importance of international business environment.	
Q.2	Write short note (Any One)	05
a.	Dualism in Indian society	
b.	Poverty	

Assignment-III

Q.1	Explain the types of unemployment.	15
	Or	
	What is the importance of public sector enterprises?	
Q.2	Write short note (Any One)	05
a.	Indian Business Environment	
b.	Per Capita Income	

Subject Company Law and Practice III

Assignment 1

Q.1	Answer any one of the following:	15
	a) What is ultra vires borrowing? State its legal consequences. b) Explain different types of securities for borrowing.	
Q.2	Write note on any one of the following:	05
	a) Registration of charges b) Short term borrowing	

Assignment 2

Q.1	Answer any one of the following:	15
	a) Explain the characteristics and types of Debentures b) Explain the guidelines of SEBI for issue of Debentures	
Q.2	Write note on any one of the following:	05
	a) Public Deposits b) Power of Court	

Assignment 3

Q.1	Answer any one of the following:	15
	a) Explain the procedure of issue of Debentures b) What are the needs, scopes and principles of Business Ethics?	
Q.2	Write note on any one of the following:	05
	a) Corporate governance in India b) Restrictions on borrowing powers	

Subject: - Banking & Insurance-III

N.B.: Attempt ANY TWO ASSIGNMENTS of the following:

Assignment-I

Q.1	Explain the role of banking in economic development on India.	15
	Or	
	Discuss the evolution of capital market in India.	
Q.2	Write short note (Any One)	05
a.	Banking Ombudsmen Scheme of 1995	
b.	R.B.I.	

Assignment-II

Q.1	What are the recommendations of Narsimhan Committee Report-I 1991?	15
	Or	
	What are the characteristics of Indian money market?	
Q.2	Write short note (Any One)	05
a.	Land Development Bank	
b.	Security Exchange Board of India	

Assignment-III

Q.1	What are the measure problems in trading in Indian stock exchanges?	15
	Or	
	Explain the performance of banks after nationalization.	
Q.2	Write short note (Any One)	05
a.	NABARD	
b.	Banking and financial sector reforms	

Subject: Marketing III

N.B.: Attempt ANY TWO ASSIGNMENTS of the following:

Assignment - I

Q.1	Define 'Advertising'. Explain its objectives and elements.	15
	OR	
	Describe different types of copies.	
Q.2	Attempt Any One of the following	05
a)	Media mix	
b)	Institutional advertising	

Assignment - II

Q.1	Describe different forms of outdoor advertising. What are the merits and demerits of TV advertising?	15
	OR	
	What do you mean by 'Illustration'? Explain its advantages and limitations.	
Q.2	Attempt Any One of the following	05
a)	Waste in advertising	
b)	Future of advertising agency	

Assignment - III

Q.1	Explain the factors involved in agency selection. State the advantages of small and large advertising agency.	15
	OR	
	Define 'Copy'. Explain the essentials of a good copy.	
Q.2	Attempt Any One of the following	05
a)	Selection of media	
b)	Image building	

SUBJECT – BUSINESS ENTREPRENEURSHIP II

ASSIGNMENT NO. 1

- Q. 1 What is 'Privatization'? State its benefits. (15)
OR
What do you mean by 'Globalization'? Explain its benefits. (15)
- Q.2 Write short note on any ONE. (05)
A) Documentation B) Market survey

ASSIGNMENT NO. 2

- Q. 1 Which points you will consider while selecting suitable form of organization? (15)
OR
Which points you will consider while selecting suitable location for business unit? (15)
- Q. 2 Write short note on any ONE (05)
A) Licensing B) State Finance Corporation

ASSIGNMENT NO. 3

- Q. 1 What is 'Project Report'? Explain its importance. (15)
OR
Explain the process of identification of business opportunity. (15)
- Q. 2 Write short note on any ONE (05)
A) Break even point B) Maharashtra Industrial Development Corporation
@@@@@

SUBJECT – BUSINESS ENTREPRENEURSHIP III

ASSIGNMENT NO. 1

- Q. 1 What do you mean by 'Organizational Behaviour'? Explain its scope. (15)
OR
What is 'Innovation'? Explain different sources of innovation. (15)
- Q.2 Write short note on any ONE. (05)
A) Do's of innovation B) Emotional intelligence

ASSIGNMENT NO. 2

- Q. 1 Define 'Leadership'. Explain in detail trait theory of leadership. (15)
OR
Define the term 'team' what are the different types of team? (15)
- Q. 2 Write short note on any ONE (05)
A) Transactional leadership B) Managing team

ASSIGNMENT NO. 3

- Q. 1 Define 'Personality' what are the determinants of personality. (15)
OR
Explain meaning of 'Innovation'. Explain various principles of innovation. (15)
- Q. 2 Write short note on any ONE (05)
A) Don'ts of innovation B) Personality development

Sub. : Cost & Management Accounting II

Solve Any Two

Q.1 What do you mean by Time Keeping? Explain its methods. **10 Marks**

Q.2 What do you mean by Overheads ? Explain its classification. **10 Marks**

Q.3 What is job Costing ? Explain its merits & demerits. **10 Marks**



Sub. : Cost & Management Accounting III

Solve Any Two

Q.1 What do you mean by Marginal Costing ? Explain its Objectives & limitations. **10 Marks**

Q.2 Explain Cost Volume Profit Analysis. **10 Marks**

Q.3 Explain Uniform Costing & its objectives & Advantages in detail. **10 Marks**

