



TAMIL NADU OPEN UNIVERSITY

Chennai – 25

School of Management Studies
SPOT ASSIGNMENT

B.Com Computer Application – Third Year

COURSE	COURSE CODE	ACADEMIC YEAR
Advanced Accounting	BBCA - 31	2017– 2018
Time: 1 Hour		Total Marks: 25

Answer any one of the following:

1. Orange, Apple and Banana were in partnership sharing profits and losses in the ratio of 3:2:1. They decided to dissolve the partnership and to distribute the sale proceeds as and when realised.

The partners' capitals were: Orange Rs.10,000, Apple Rs.9,000 and Banana Rs.5,000, Apple's Loan (Cr.) amounted to Rs.3,000.

Sundry creditors amounted to Rs.6,000.

The assets were realised as under.

	Stock	Furniture	Debtors	Expenses
	Rs.	Rs.	Rs.	Rs.
July	3,000	300	2,000	500
August	2,000	300	1,500	200
September	2,500	--	2,000	300
October	3,000	--	3,500	200

You are required to draw up a statement showing the distribution of Cash and the Journal Entry for closing finally the Capital Accounts of the partners by following the proportionate capital method.

2. On 1st July 2000, a company issued 2,000, 6% debentures of Rs.100 each. The interest is payable on 30th June and 31st December every year. The company is allowed to purchase its own debentures which may be cancelled or kept or reissued at the company's option. The company made the following purchases by cheque in the open market:

On 31st May 2001 - 200 debentures at Rs.98 ex-interest.

On 30th Sept. 2002 - 100 debentures at Rs.97 cum-interest.

The debentures, which were purchased on 31st May, 2001 were cancelled on 31st December, 2002. All payments were made on due dates.

Give journal entries to record the above transactions (including receipts and payments) and also the relevant items in the Balance Sheet as on 31st Dec, 2002.

3. Differentiate between External Reconstruction and Internal Reconstruction.
4. What do you mean by liquidation of a company? Describe the different methods of winding up.



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COURSE	COURSE CODE	ACADEMIC YEAR
Commercial Law and Industrial Law	BBCA - 32	2017 – 2018
Time: 1 Hour		Total Marks: 25

Answer any one of the following:

1. Explain different types of Contingent contracts.
2. What are the rights and duties of an agent?
3. Explain different types of goods.
4. Explain under what circumstances Employer is liable to pay Compensation.



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COURSE	COURSE CODE	ACADEMIC YEAR
Cost Accounting	BBCA - 33	2017 – 18
Time: 1 Hour		Total Marks: 25

Answer any one of the following:

1. What do you understand by make or buy decision? Illustrate your answer with an example.
2. Discuss the need for reconciliation of cost and financial accounts.
3. Tulip Ltd., produces a product which has a monthly demand of 4,000 units. The product requires a Component A which is purchased at Rs.20. For every finished product, one unit of Component A is required. The ordering cost is Rs. 120 per order and the holding cost is 10% per annum. You are required to calculate:
 - i. Economic Order Quantity; and
 - ii) If the minimum lot size is 4,000 units, what is the extra cost Tulip Ltd., has to incur?
4. In the course of manufacture of the main product P, by-products A and B also emerge. The joint expenses of manufacture amount to Rs.1, 19,550. All the products are processed further after separation and sold as per details given below:

	Main Product	By -Products	
	P	A	B
	Rs.	Rs.	Rs.
Sales	90,000	60,000	40,000
Cost Beyond Split of Stage	6,000	5,000	4,000
Profit as Percentage of Sales	25%	20%	15%



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COURSE	COURSE CODE	ACADEMIC YEAR
Business Information Systems	BBCA - 34	2017 – 18
Time: 1 Hour		Total Marks: 25

Answer any one of the following:

1. Explain different office automation technologies.
2. What do you mean by Management Decision Making? Discuss about IT support for Management Decision Making.
3. Explain ERP systems.
4. Explain relational model.



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COURSE	COURSE CODE	ACADEMIC YEAR
Business Accounting Software	BBCA - 35	2017 – 18
Time: 1 Hour		Total Marks: 25

Answer any one of the following:

1. Discuss creation of various Stock Categories.
2. Explain TDS voucher entry in tally.
3. Explain the VAT activation and classification.
4. What are the steps involved in CST ledger creation?