



# TAMIL NADU OPEN UNIVERSITY

Chennai - 15

SCHOOL OF MANAGEMENT STUDIES

HOME/SPOT ASSIGNMENT

Programme Code No :155  
Programme Name :B.COM (CA)  
Course Code & Name : BBKA-31 ADVANCED ACCOUNTING  
Batch : CY 2019  
No.of Assignment : 3  
Maximum Marks : 25 (Average of Total No. of Assignments)

## ASSIGNMENT – 1

Answer any one of the questions not exceeding 1000 words Max:25 Marks

1. Explain the factors affecting Goodwill.
2. Differentiate between amalgamation and absorption.
3. Write short notes on the following:
  - (a) Preferential Shares
  - (b) Reserve for Bad debts
  - (c) Provision for Taxation.

## ASSIGNMENT - 2

Answer any one of the questions not exceeding 1000 words Max:25 Marks

1. Describe the different modes in which partnership firm may be dissolved.
2. Mr. P purchased 4 Cars for Rs. 14,000 each on 1.1.1992 under hire purchase system. The hire purchase price for all the four cars was Rs. 60,000 to be paid as Rs. 15,000 down payment and the 3 equal instalments of Rs. 15,000 each at the end of each year. Interest is charged at 5% pa. The buyer depreciates the car at 10% p.a. on straight line method. Prepare necessary ledger accounts in the books of both the parties (Interest calculation, hire vendor's account, hire purchaser's account and car account).
3. A company leased a colliery on 1.1.2001 at a minimum rent of 2,200, merging into a Royalty of Rs. 0.25 per tonne with power to recoup short workings over the first five

years of the lease. The output of the colliery for the first 5 years was 2000 tonnes; 3600 tonnes, 900 tonnes, 15000 tonnes and 25000 tonnes respectively.

Give journal entries in the books of the company.

### **ASSIGNMENT – 3**

Answer any one of the questions not exceeding 1000 words Max:25 Marks

1. How would you calculate Liquidator's remuneration? Illustrate with your own example.
2. P,Q and R share profits in proportion of 1/2,1/4 and 1/4 on the date of dissolution their balance sheet was as follows.

Liabilities	Rs.	Assets	Rs.
Creditors	14,000	Other assets	40,000
P's capital	10,000		
Q's capital	10,000		
R's capital	6,000		
40,000		40,000	

The assets realized Rs. 35,500. Creditors were paid in full. Realisation expenses amounted to Rs. 1,500. Prepare the capital a/c bank a/c of partners.

3. Explain the procedure for piecemeal distribution of cash under maximum loss method.

### **ASSIGNMENT – 4**

Answer any one of the questions not exceeding 1000 words Max:25 Marks

1. Calculate the amount of goodwill on the basis of 3 years purchase of five years average profits. The profit for the last five years.  
1994 – Rs. 2,400, 1995 – Rs. 3,000, 1996 – Rs. 3,400, 1997 – Rs. 3,200, 1998 – Rs. 4,000.  
1994– 1. 2,400, 1995– 1. 3,000, 1996– 1. 3,400, 1997– 1. 3,200, 1998– 1. 4,000.
2. What do you mean by liquidation of a company? Describe the different methods of winding up.
3. Explain the difference between Amalgamation and Absorption.



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HOME/SPOT ASSIGNMENT

Programme Code No :155  
Programme Name : B.COM (CA)  
Course Code & Name : BBKA-32 COMMERCIAL LAW AND INDUSTRIAL LAW  
Batch : CY 2019  
No.of Assignment : 3  
Maximum Marks : 25 (Average of Total No. of Assignments)

## ASSIGNMENT - 1

Answer any one of the questions not exceeding 1000 words Max:25 Marks

1. Discuss briefly the remedies allowed by the Indian Contract Act to the aggrieved person in case of breach of a contract
2. Define Contract. What are the essential elements of a Valid Contract?
3. Explain about the Workman Compensation Fund.

## ASSIGNMENT - 2

Answer any one of the questions not exceeding 1000 words Max:25 Marks

1. What do you mean by Agency? What are the essentials for a valid Agency?
2. What is mean by Performance of Contract? Write types of performance
3. Explain and illustrate the implied conditions in the contract of sale as provided in the Sale of Goods Act.

### **ASSIGNMENT - 3**

Answer any one of the questions not exceeding 1000 words

Max:25 Marks

1. Explain the provisions of Factories Act relating to Safety and Health.
2. What are the features of Contingent Contracts?
3. Explain about the nature of Contract.



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## SCHOOL OF MANAGEMENT STUDIES

### HOME/SPOT ASSIGNMENT

Programme Code No : 155  
Programme Name : B.COM (CA)  
Course Code & Name : BBKA-33 COST ACCOUNTING  
Batch : CY 2019  
No.of Assignment : 3  
Maximum Marks : 25 (Average of Total No. of Assignments)

#### ASSIGNMENT - 1

Answer any one of the questions not exceeding 1000 words Max:25 Marks

1. Describe the different methods of Costing.
2. From the following particulars, calculate the earnings of a worker under.
  - (a) Time rate system
  - (b) Piece wage rate
  - (c) Halsey plan and
  - (d) Rowan plan
  - (e) Wage rate – Rs. 2 per hour
  - (f) Production per hour – 4 units
  - (g) Dearness allowance – Re. 1 per hour
  - (h) Standard time fixed – 80 hours
  - (i) Actual time taken – 50 hours
  - (j) Production – 250 units.
3. What is meant by Reconciliation between cost and financial books? Why is it necessary?

#### ASSIGNMENT - 2

Answer any one of the questions not exceeding 1000 words Max:25 Marks

1. From the particulars given below write up the store's ledger card  
2016 January

1	Opening stock	1,000 units at Rs. 26 each
5	Purchased	500 units at Rs. 24.50 each
7	Issued	750 units
10	Purchased	1,500 units at Rs. 24 each
12	Issued	1,100 units

15	Purchased	1,000 units at Rs. 25 each
17	Issued	500 units
18	Issued	300 units
25	Purchased	1,500 units at Rs. 26 each
29	Issued	1,500 units.

Adopt the FIFO method of issue and ascertain the value of the closing stock

2. Kumar Ltd. has three production department 'A', 'B' and 'C' and two service departments 'D' and 'E'.

The following figures are extracted from the records of the Company.

	Rs.
Rent rates	5,000
Indirect wages	1,500
Depreciation of machinery	10,000
General lighting	600
Power	1,500
Sundries	10,000

Following further details are available:

Particulars	Total	A	B	C	D	E
Floor space in square feet	10,000	2,000	2,500	3,000	2,000	500
Light points	60	10	20	20	10	5
Direct wages (Rs.)	10,000	3,000	2,000	3,000	1,500	500
H.P of machines	150	60	30	50	10	—
Value of machinery ( Rs.)	2,50,000	60,000	80,000	1,00,000	5,000	5,000

Apportion the cost to various departments on the most equitable basis by preparing a primary departmental distribution summary.

3. What are objectives of Cost Accounting? State the Advantages of perpetual Inventory records.

### ASSIGNMENT - 3

Answer any one of the questions not exceeding 1000 words

Max:25 Marks

1. Compute the

- (a) Re – Order level
- (b) Minimum level
- (c) Maximum level and
- (d) Average stock level for components A and B based on the following data :

Particulars	A	B
Maximum consumption per week (in units)	150	150
Average consumption per week (in units)	100	100
Minimum consumption per week (in units)	50	50
Re order period (in weeks)	8 to 12	4 to 8
Re order quantity (in units)	400	600

2. From the following information relating to X and Co Ltd., you are required to find out :

- (a) P/V Ratio
- (b) BEP in rupees
- (c) Profit
- (d) Margin of safety
- (e) Volume of sales to earn profit of Rs. 6,000.

	Rs.
Total fixed costs	4,500
Total variable costs	7,500
Total sales	15,000

3. Explain the different methods of classifying Overheads.



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### HOME/SPOT ASSIGNMENT

Programme Code No	:155
Programme Name	: B.COM (CA)
Course Code & Name	: BBKA-34 BUSINESS INFORMATION SYSTEMS
Batch	: CY 2019
No.of Assignment	: 3
Maximum Marks	: 25 (Average of Total No. of Assignments)

#### ASSIGNMENT - 1

Answer any one of the questions not exceeding 1000 words Max:25 Marks

1. Explain the Technological Innovation and Obsolescence.
2. Discuss the characteristics and capabilities of DSS.
3. Describe the transaction Processing Information Systems.

#### ASSIGNMENT - 2

Answer any one of the questions not exceeding 1000 words Max:25 Marks

1. Discuss the various types of Database Management Systems.
2. Explain the process of Inter-organisation Information Systems.
3. Discuss and compare between the various Data Base Models.

#### ASSIGNMENT - 3

Answer any one of the questions not exceeding 1000 words Max:25 Marks

1. What is Word Processor? Explain its operative procedures in DBMS.
2. State the importance of IT support for management decision making.
3. Explain Real-Time Operations. What are its merits and de-merits?





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HOME/SPOT ASSIGNMENT

Programme Code No :155  
Programme Name : B.COM (CA)  
Course Code & Name : BBKA-35 BUSINESS ACCOUNTING SOFTWARE  
Batch : CY 2019  
No.of Assignment : 2  
Maximum Marks : 25 (Average of Total No. of Assignments)

## ASSIGNMENT - 1

Answer any one of the questions not exceeding 1000 words

Max:25 Marks

1. Distinguish between purchase book and sales book by Tally.
2. What is CST? Explain its various reports in detailed?
3. What is BRS? How to compute it by using Accounting Software?

## ASSIGNMENT - 2

Answer any one of the questions not exceeding 1000 words

Max:25 Marks

1. Distinguish between cost centres and cost categories.
2. How to make accounting entries in independent branches?
3. Discuss the TDS reports towards Tally in Service Tax.