



TAMIL NADU OPEN UNIVERSITY

Chennai - 15

SCHOOL OF MANAGEMENT STUDIES

HOME/SPOT ASSIGNMENT

Programme Code No :155
Programme Name :B.COM Computer Applications
Course Code & Name : BBKA-31 ADVANCED ACCOUNTING
Batch : AY 2019 - 2020
No.of Assignment : 3
Maximum Marks : 25 (Average of Total No. of Assignments)

ASSIGNMENT – 1

Max:25 Marks

Answer any one of the question not exceeding 1000 words

1. Explain various methods of treatment of goodwill on the retirement of a partner.
2. Write notes on:
 - (a) Redemption of preference shares.
 - (b) Forfeiture of shares.
 - (c) Debentures.
3. From the following particulars relating to the business of Mr. X compute the value of goodwill on the basis of 3 year purchase of super profits taking average of last four years.
Capital invested – Rs. 30,000 market rate of interest on investment –12% Rate of return on capital invested–3%, Managerial remuneration of the proprietor if employed elsewhere -7500 p.a.

Trading list.

	Rs.
2003-Profit	15,000
2004-Profit	18,000
2005-Loss	2,000
2006-Profit	22,000

ASSIGNMENT – 2

Max:25 Marks

Answer any one of the question not exceeding 1000 words

1. List out the order of payments for company's debts and liabilities at the time of liquidation.
2. The Madras trading company purchased a motor car from Bombay motor company on hire purchase agreement on 1-1-2010 paying cash Rs. 10,000 and agreeing to pay further 3 instalments of Rs. 10,000 each on 31st December each year. The cash price of the car is Rs. 37,250 and the Bombay

motor company charges interest at 5% p.a. The madras trading company write off 10% p.a. as depreciation on the reducing balance method. Journalise.

3. On 01.01.2017, X purchased machinery on hire purchase system. The payment is to be made Rs.4,000 down payment and Rs.4,000 annually for 3 years. The cash price of the machinery is Rs.14,900/ and the rate of interest is 5%. Calculate the interest in each year's instalment.

ASSIGNMENT – 3

Max:25 Marks

Answer any one of the question not exceeding 1000 words

1. Explain how you would ascertain the amount payable to deceased partner.

2. The balance sheet of X Ltd is as follows:

	Rs.		Rs.
10,000 equity shares of Rs. 10 each	1,00,000	Goodwill	10,000
10,000 7% preference shares of Rs. 10 each	1,00,000	Fixed assets	90,000
		Stock	25,000
		Debtors	30,000
		Profit /loss a/c	45,000
	2,00,000		2,00,000

It was resolved that equity shares of Rs. 10 each be reduced to fully paid shares of Rs. 6 each and 7% preference shares of Rs. 10 each, be reduced to 8% preference shares of Rs. 7 each. Number of shares in each case remained the same. The amount available will be used to write off profit/loss a/c goodwill and the balance of any on fixed assets. You are required to make journal entries and prepare revised balance sheet.

3. From the following ledger balances of Laxmi Bank, prepare the Profit and Loss Account and Balance Sheet as on 31st March 2004.

	Rs.('000)
Share Capital:	
12,500 Equity shares of Rs.100 each	1,250
Statutory Reserve	600
Current Accounts and Deposit Accounts	7,732
Profit and Loss Account (Balance)	15
Interest paid	27
Government Securities	600
Other securities	825
Shares and Stock	637

Payment to employees	74
Depreciation on Premises	22
Interest, discount and commission	245
Cash in hand and with RBI	1,584
Money at call and short notice	274
Bills discounted	379
Loans and advances	4,665
Bank premises and furniture	418
Non-Banking assets	337
Make a provision for rebate on Bills discounted Rs.3,000.	



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Programme Code No	:155
Programme Name	: B.COM Computer Applications
Course Code & Name	: BBKA-32 COMMERCIAL LAW AND INDUSTRIAL LAW
Batch	: AY 2019 - 2020
No.of Assignment	: 3 (One Assignment for Each 2 Credits)
Maximum Marks	: 25 (Average of Total No. of Assignments)

ASSIGNMENT – 1

Max:25 Marks

Answer any one of the question not exceeding 1000 words

1. Define Contract. What are the essentials elements of a Valid Contract?
2. Explain the provisions of Factories Act relating to Safety and Health.
3. What is mean by Performance of Contract? Write types of performance.

ASSIGNMENT – 2

Max:25 Marks

Answer any one of the question not exceeding 1000 words

1. What do you mean by Agency? What are the essentials for a valid Agency?
2. Explain about the Workman Compensation Fund.
3. What are the features of Contingent Contracts?

ASSIGNMENT – 3

Max:25 Marks

Answer any one of the question not exceeding 1000 words

1. Explain about the nature of Contract.
2. Discuss briefly the remedies allowed by the Indian Contract Act to the aggrieved person in case of breach of a contract.
3. Explain and illustrate the implied conditions in the contract of sale as provided in the Sale of Goods Act.



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SCHOOL OF MANAGEMENT STUDIES

HOME/SPOT ASSIGNMENT

Programme Code No : 155
Programme Name : B.COM Computer Applications
Course Code & Name : BBKA-33 COST ACCOUNTING
Batch : AY 2019 -2020
No.of Assignment : 3
Maximum Marks : 25 (Average of Total No. of Assignments)

ASSIGNMENT – 1

Max:25 Marks

Answer any one of the question not exceeding 1000 words

1. Explain the different methods of classifying Overheads.
2. From the particulars given below write up the stores 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.

3. 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

Wage rate – Rs. 2 per hour

Production per hour – 4 units

Dearness allowance – Re. 1 per hour

Standard time fixed – 80 hours

Actual time taken – 50 hours

Production – 250 units.

ASSIGNMENT – 2

Max:25 Marks

Answer any one of the question not exceeding 1000 words

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. 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

Max:25 Marks

Answer any one of the question not exceeding 1000 words

1. What is meant by Reconciliation between cost and financial books? Why is it necessary?
2. Describe the different methods of Costing.
3. 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



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Programme Code No	:155
Programme Name	: B.COM Computer Applications
Course Code & Name	: BBKA-34 BUSINESS INFORMATION SYSTEMS
Batch	: AY 2019 - 2020
No.of Assignment	: 3
Maximum Marks	: 25 (Average of Total No. of Assignments)

ASSIGNMENT – 1

Max : 25 marks

Answer any one of the question not exceeding 1000 words

1. What is Business Information System? Explain the framework of information system development.
2. State the business pressures faced by organisations.
3. Explain the IT support at different levels of organisations.

ASSIGNMENT – 2

Max : 25 marks

Answer any one of the question not exceeding 1000 words

1. What is DSS? Explain the components and structure of DSS.
2. Discuss in management decision making and the IT support for management decision making.
3. What is MIS? Explain the advantages of MIS.

ASSIGNMENT – 3

Max : 25 marks

Answer any one of the question not exceeding 1000 words

1. Explain DBMS in detail with its types.
2. Explain the group decision support system in detail.
3. Explain the transaction processing information systems.



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HOME/SPOT ASSIGNMENT

Programme Code No	:155
Programme Name	: B.COM Computer Applications
Course Code & Name	: BBKA-35 BUSINESS ACCOUNTING SOFTWARE
Batch	: AY 2019 - 2020
No.of Assignment	: 2
Maximum Marks	: 25 (Average of Total No. of Assignments)

ASSIGNMENT – 1

Max : 25 marks

Answer any one of the question not exceeding 1000 words

1. What do you mean by Tally? Explain its salient features.
2. State the reasons for the difference of balance in cash book and pass book.
3. What are the salient features of VAT?

ASSIGNMENT – 2

Max : 25 marks

Answer any one of the question not exceeding 1000 words

1. Explain the configuration of Tally for Service Tax. How to activate service tax in Tally?
2. Explain the procedure for preparing the CST reports.
3. Prepare the format of trading, profit and loss account and balance sheet of a company.