

STUDENT ASSIGNMENTS

B.Com (Distance & Online Mode) Part-III ODL/OL (D22 Batch)

(Session 2024-25)

CENTRE FOR DISTANCE AND ONLINE EDUCATION

JAMIA MILLIA ISLAMIA

NEW DELHI – 110025

INSTRUCTIONS

The students are required to read carefully and follow the instructions given bellow;

- Submission of **One** complete assignment in each course of the programme every year is compulsory.
- Assignments should be **Hand Written**.
- Completed Assignments on A4 sheet papers are to be uploaded on the Google class room on or before the last date.
- Assignment of each subject code should not be less than 15 pages.
- **The last date of Submission of the soft copy of the Assignment is 31st March, 2025.**
- Write your name, roll number and other details as required on the cover page of assignment. For your record you may keep a photocopy of your assignments.
- For Assignments Submitted after the due date mentioned above, a late fee of Rs. 100/- per assignment will be payable through Demand Draft in favour of Jamia Millia Islamia, Payable at New Delhi.
- Please go through your Programme Guide carefully for further details.

Course Title: Financial Management

Course Code: B.Com – 301 (ODL/OL)

Session: 2024 – 2025

Maximum Marks: 30

Note: Attempt any three of the following five questions. All questions carry equal marks.

1. 'Financial management is an important functional area of managers in a company.'
Discuss.
2. What is cost of capital? Analyse the importance of cost of capital.
3. What are the types of structure in financial management? Explain them. Which one is the focus of financial management theories? Why?
4. Explain the assumptions and criticism of the M-M hypothesis. Why is it categorized as an irrelevance theory?
5. What are the strategies and techniques for cash management? Explain any two of them.

Course Title: Fundamentals of Entrepreneurship Course Code: B.Com – 302(ODL/OL)

Session: 2024 – 2025

Maximum Marks: 30

Note: Attempt any three of the following five questions. All questions carry equal marks.

1. What do you mean by ‘entrepreneurial environment’? Discuss in detail the legal environment and economic environment of entrepreneurship.
2. Define the meaning and characteristics of entrepreneurial behaviour. Explain the social responsibility of business.
3. What are the objectives of EDPs? Explain the process of evaluation of an entrepreneurial development programme.
4. What are the advantages and disadvantages of incentives and subsidies? Discuss the various schemes that are offered by the government to encourage entrepreneurship in India.
5. Write a short note on any two of the following:
 - a) Promotion of a venture
 - b) Women Entrepreneurship
 - c) Techniques of Export Promotion
 - d) MSMEs

Course Title: Cost & Management Accounting Course Code: B.Com – 303 (ODL/OL)

Session: 2024 – 2025

Maximum Marks: 30

Note: Attempt any three of the following five questions. All questions carry equal marks.

1. "A government system of costing series as a means of controls over expenditure and helps to secure economy in manufacture" Discuss.

2. From the following information segregate the semi-variable cost into fixed and variable expenses:

Month	Output	Semi-variable cost
January	160	4400
February	80	3200
March	240	5600
April	320	6800
May	400	8000
June	400	8000

3. What is the difference between job costing and contract Costing. Explain the objectives and procedure of job costing system.

4. What is operating cost? Describe its essential characteristics.

5. What is flexible budget? State its importance and limitations.

Course Title: Income Tax

Course Code: B.Com – 304(ODL/OL)

Session: 2023 – 2024

Maximum Marks: 30

Note: Attempt any three of the following five questions. All questions carry equal marks.

1. What is Income tax? Describe the history of Income tax in India. What are the basis and procedure of charging Income tax?
2. In the following cases compute tax liability of an individual resident in India for the Assessment Year 2022-23:
 - a) Total Income Rs. 1,80,000, Agricultural Income Rs. 50,000
 - b) Total Income Rs. 4,30,000, Agricultural Income Rs. 4,000
 - c) Total Income Rs. 11,00,000, Agricultural Income Rs. 15,000

Unabsorbed Agricultural Loss Rs. 5,000 brought forward from the Assessment Year 2021-22
3. Define 'annual income' and state the deductions that are allowed from the annual value in computing the income from house property.
4. Describe the method of computing income under the head 'Income from Other Sources'.
5. Write a note on rounding off of income and rounding off of tax.

Course Title: Auditing

Course Code: B.Com – 305 (ODL/OL)

Session: 2023 – 2024

Maximum Marks: 30

Note: Note: Attempt any three of the following five questions. All questions carry equal marks.

1. Define the term ‘internal control’. How is it different from ‘internal check’? Explain the duty of auditor with regard to internal control.
2. Explain the general consideration to be kept in Mind by the auditor while checking the vouchers.
3. What special points should be taken into consideration while auditing the accounts of a public sector commercial bank?
4. What do you mean by Management Audit? What are the different techniques of conducting management audit?
5. Write a short note on any two of the following:
 - a) Audit Notebook
 - b) Deferred Revenue Expenditure
 - c) Audit Report
 - d) Statutory Rights of Auditor

Course Title: Principles of Insurance

Course Code: B.Com – 306 (ODL/OL)

Session: 2023 – 2024

Maximum Marks: 30

Note: Attempt any three of the following five questions. All questions carry equal marks.

1. Discuss the importance of insurance as a social security tool.
2. What are the sources of financial information of an individual and how does an underwriter perform a need analysis?
3. What are the 7 P's of marketing in insurance? Discuss in detail.
4. Discuss the pricing strategy of life insurance and general insurance products.
5. Write a short note on any two:
 - a) Principle of Indemnity
 - b) Subrogation and Contribution
 - c) Reinsurance