



ASSIGNMENT QUESTIONS

BACHELOR OF COMMERCE SEMESTER- I FINANCIAL ACCOUNTING (B21CM01DC)

SET 1 (Descriptive)

Choose one topic from the following five assignment options. The maximum score for this assignment is 15 marks. Your response should be written in 5 pages (A4 size paper)

1. Explain Generally Accepted Accounting Principles (GAAP). Describe how do they significantly contribute to the field of accounting in terms of providing a standardized framework for financial reporting and ensuring consistency, comparability, and transparency in financial statements across various entities and industries?
2. How is Fixed capital method different from Fluctuating capital method under partnership. Show the proforma of capital accounts under both methods. Discuss the accounting treatment of goodwill at the time of admission of a new partner.
3. What is depreciation? Why is depreciation account maintained in the books of accounts? Is depreciation an expense or loss? Explain.
4. Elucidate the concept of Final Accounts for a sole trader. What are the various components that constitute these accounts? Show the proforma of Trading and Profit and Loss account and Balance Sheet.
5. What do you mean by Admission of Partner? Explain all the adjustments related with Admission of a Partner.

SET II (Analytical)

Choose one topic from the following five assignment options. The maximum score for this assignment is 15 marks.

1. Given below are the accounts of Rohit Associates, a sole trading concern. The closing balance of each account is not given in the question. You can assign the closing value according to your choice. You are required to prepare the following statements and accounts for the accounting year 2022-23.

a) Trial Balance b) Trading and Profit and Loss account c) Balance Sheet

Opening stock	Factory rent	Marine insurance	Import duty
Returns outward	Returns inward	Trade expenses	Discount allowed
Discount received	Capital	Drawings	Machinery
Bank overdraft	Bad debts	Debtors	Bills payable
Cash in hand	Carriage outward	Rent and rates	Purchases
Sales	Insurance	Advertisement	Interest received
Salary	Creditors	Furniture	Commission received

Adjustments

1. Closing stock
2. Depreciate machinery by 10%
3. Salary outstanding. ₹ 4000
4. Insurance paid in advance ₹ 1000
5. Rent due, but not paid amounts to ₹ 1500
6. Commission accrued but not received amounts to ₹ 800

Hint: Direct expenses and incomes are taken in trading account, indirect expenses and incomes in P/L account and Assets and Liabilities in Balance Sheet. The items given as adjustments will appear in two accounts and it is not included in trial balance.

2. From the following transactions (you need to assign values to each transaction according to your choice), prepare the journal, Ledger and Trail balance

1. Commenced business with cash ₹.....
2. Deposited into banks ₹.....

3. Purchased furniture for cash ₹
4. Purchased goods and paid cheque ₹
5. Paid for carriages ₹
6. Purchased goods from Murty ₹
7. Cash sales ₹
8. Sold goods to Ashok on credit ₹
9. Paid to Murthy, the full amount ₹
10. Ashok paid the amount after allowing a discount of Rs.250
11. Paid rent ₹
12. Cash withdrawn from bank for private use ₹

Hint: After preparing journal in the specified format, draw necessary accounts and prepare the trial balance by taking the closing balances of respective accounts.

3. Given below is the balance sheet of a partnership firm where A and B are partners sharing profits and losses in the ratio of 2:3. The amounts of items in the Balance sheet are not given. You can assign values for each item in the balance sheet according to your choice. You are required to prepare Revaluation Account, Capital Accounts and new Balance Sheet.

Balance sheet as on.....

Liabilities		₹	Assets		₹	
Bank Loan		.....	Cash		.....
Creditors		.....	Debtors	.....	
Salary outstanding		.....	Less provision for bad debt	.....	.....
Bills payable		.....	Bills receivables		.....
Reserves		.....	Stock		.....
Capitals			Furniture		.....
A	.....		Machinery		.....
B	.....	.....	Investments		.....
		.....	Land and building		.....

On this day, they admitted C for 1/5 share in profits, which he acquires wholly from B. The following adjustments were agreed upon:

1. C was to bring in ₹60,000 as his capital and ₹25000 as his share of goodwill.

2. Provision for bad and doubtful debts was found in excess by ₹500.
3. Value of investments appreciated by 10%.
4. Furniture to be reduced by ₹12,00.
5. Machinery overvalued by ₹500.
6. Land and building should be revalued at 15% higher than the book value
7. Capitals of A & B were to be adjusted in the new profit sharing ratio by bringing in or withdrawal of the necessary amount in cash.

Hint: Changes in the value of assets and liabilities are taken in the Revaluation account. Items affecting the capital balance of partners are taken in Partners' Capital accounts. Prepare new Balance sheet to reflect the current market values of assets and liabilities.

4. RL Associates purchased a machinery on 1.1.2013(you can assume the value). The cost of transportation was Rs.5000 and the installation cost was Rs.8000/-. The rate of depreciation is 10%p.a.You are asked to:

a)Prepare the depreciation account under the straight line method and diminishing balance method for the period from 2018 to 2022. Assume that the accounts are closed on 31st December every year.

b) When you compare the the above two accounts prepared, what difference can you observe in terms of the value of the asset on which depreciation is computed, the book value at the end of working life, the amount of depreciation charged every year and the increase or decrease in the amount of depreciation with the passage of time

Hint:Prepare a depreciation account under two methods from 2018 to 2022. Start with the book value as on 1.1.2018. Differentiate between two methods on the basis of 4 points given.

5. Make a note on different accounting principles. Explainwith an example how each accounting principles is applied while recording and reporting the transaction.

Hint: In the first part explain each accounting principle. Then illustrate each one with the help of a transaction.



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BACHELOR OF COMMERCE

SEMESTER- I

BUSINESS MATHEMATICS AND STATISTICS

(B21CM02DC)

SET 1 (Descriptive)

Choose one topic from the following five assignment options. The maximum score for this assignment is 15 marks. Your response should be written in 5 pages (A4 size paper)

1. Explain simple interest and compound interest, discussing their differences and detailing how these interest types are calculated, as well as their respective applications in the financial world.
2. Define averages, detailing their characteristics, purposes, and various types.
3. Define dispersion, elucidate its properties, and outline the methods used to calculate dispersion.
4. Define correlation and regression, highlighting the distinctions between the two concepts.
5. What is Fisher's index number and why is Fisher's index number considered an ideal index number? (Hint: Time Reversal Test and Factor Reversal Test)

(1x15 =15)

SET II (Analytical)

Choose one topic from the following five assignment options. The maximum score for this assignment is 15 marks.

1. The data on the ages of participants in two different sports clubs, Club X and Club Y is given below:

Age of participants in Club X:

33	15	21	16	32	36	36	38	21	45	29
41	43	26	24	43	17	37	45	32	29	41
35	33	28	41	19	42	32	16	24	22	38
37	38	15	29	17	34	23	29	19	44	41
31	25	18	26	18	41	21	15	38	39	18
18	41	38	19	31	29	19	39	26	25	39
40	22	44	35	23	38	45	38	38	18	15
18	15	40	20							

Age of participants in Club Y:

31	45	23	45	24	41	30	16	16	21	30
25	29	40	29	42	33	45	43	19	39	32
36	36	24	44	43	36	32	21	42	30	19
18	34	17	25	18	20	36	44	43	41	40
37	42	43	16	25	25	25	17	24	31	23
41	28	30	22	38	45	32	41	45	42	24
20	24	35	43	38	18	33	38	32	23	25
15	40	29	17							

- i) Based on class intervals of your choice, prepare a frequency table.
 - ii) Calculate the mean age of participants for both Club X and Club Y.
 - iii) Find the median age for participants in each club.
 - iv) Discuss the differences observed between the mean and median values for each club. Explain how these differences indicate the distribution of ages within each club and the implications for understanding the central tendency of age in the participant groups.
2. You have the option to invest any amount between ₹500,000 and ₹1,000,000. If you invest a certain amount, growing at a rate of 10% per annum, calculate the maturity

value after 2 years when compounded semi-annually, quarterly, and monthly. Additionally, determine the effective yield for each compounding frequency.

(Hint: Remember to select any investment amount within the provided range. For e.g.; ₹745000)

3. The annual incomes (in Indian Rupees, ₹) of employees from two departments, A and B, within a company are as follows:

Department A:

840608	573698	898929	530218	533345
489476	419663	929888	515349	499564
814101	832650	726197	488043	688494
847000	800115	723106	765683	883088
567613	422761	985812	603849	968438
949986	800044	535313	837490	597214
585426	879463	877196	791143	407952
575785	506591	897206	587955	845059

Department B:

860408	513129	937236	743394	664370
478924	525145	755416	489693	723999
658608	665393	734342	705189	973519
935659	740614	592225	687259	929778
862324	928915	899915	588429	964122
911852	793351	420265	576040	981920
452194	606710	566075	739559	859662
931586	416083	948439	526007	969773

- Based on class intervals of your choice, prepare a frequency table
- Determine, in total, which department offers a higher total salary payout, and identify which department has the highest average salary.
- Calculate the standard deviation of the annual incomes for both Department A and Department B.
- Determine the coefficient of variation for each department's income distribution.

- v) Discuss the implications of the calculated measures of dispersion (standard deviation and coefficient of variation) in comparing the income variability between Department A and Department B. Provide insights into which department demonstrates relatively more consistent.
4. Analyse the relationship between monthly rainfall and crop yield in a specific region over the past 10 years.

Monthly Rainfall (inches)	Crop Yield (tons)
5	50
3	45
4	48
6	52
2	42
4	47
5	51
7	55
4	49
6	53

- Calculate the Pearson coefficient of correlation between monthly rainfall and crop yield.
 - Interpret the value of the Pearson coefficient of correlation. What does it suggest about the relationship between monthly rainfall and crop yield?
 - Consider that in the next 3 years, the rainfall would be 8, 9, and 10 inches, respectively, and the corresponding crop yield falls within the range of 50 to 70 tons (choose any random number between 50 and 70 for each year). Calculate the new Pearson coefficient of correlation and interpret the result.
(Hint: Each learner can choose different values for the crop yield within the given range, ensuring variability in the dataset)
5. Find out the price and quantity demanded of the following commodities in your household for 2021 and 2022, and fill in the respective columns given below:

Commodity	2021		2022	
	Price	Quantity	Price	Quantity
Rice				
Wheat				
Corn				
Vegetable oil				
Oats				

Using the table with price and quantity data for the base year and current year:

- Calculate the Laspeyres index number for the given data, considering 2021 as the base year.

- ii) Calculate the Paasche index number for the same dataset, taking 2022 as the current year.
- iii) Compute Fisher's index number using the Laspeyres and Paasche index numbers obtained in the previous calculations.
- iv) Interpret the differences or similarities between the Laspeyres, Paasche, and Fisher's index numbers computed. What do these indices reveal about the price and quantity relationships between the base year and the current year?

(1 x15 = 15)



Common Course for All Programmes
Semester I-Language Core
Reading and Writing English
(B21EG01LC)

Instructions for Writing Assignments

Descriptive

- *Clearly outline the key elements or aspects that need to be described, such as features, characteristics, or events.*
- *Employ descriptive language that can engage the senses and ensure vivid pictures, enhancing the richness of descriptions.*
- *Organise the assignment in a coherent sequence to guarantee clarity and facilitate the smooth conveyance of ideas.*

Analytical:

- *Clearly articulate your main argument in a concise manner at the beginning of your answer. This sets the tone for your analysis and helps the reader understand the central point you are trying to convey.*
- *Support your analysis with specific examples and quotes from the literature .Use direct textual evidence to illustrate and reinforce your points.*
- *Move beyond mere summary and engage in critical analysis .Interpret the significance of the literary elements, such as themes, characters, and symbols.*

SET 1 (Descriptive)

1. Explore the significance of non verbal communication as a supplement to verbal communication. Provide examples from daily life and discuss how nonverbal cues such as body language, paralanguage, and gestures enhance or sometimes contradict the verbal messages we convey.
2. Describe in detail Dr. A.P.J. Abdul Kalam's dream and vision for India as depicted in his book *Ignited Minds*.
3. Detail the various parts of speech in English, providing relevant examples to highlight their functions.
4. Investigate how editing contributes to effective communication, particularly for writers using English as a Second Language (ESL). Provide examples from the passage to illustrate the steps involved in the editing process, and discuss how these steps lead to a refined and polished final draft.

5. Write a persuasive essay on the dangers of social media addiction among today's youth.

SET II (Analytical)

1. Analyse how barriers like physical, psychological, and cultural factors can affect the listening process. Provide examples illustrating the impact of these barriers on communication outcomes and discuss strategies to enhance listening skills, fostering more meaningful and productive interactions.
2. How does H.H. Munro employ symbolism in his short story "The Open Window," and what deeper meanings or thematic elements are conveyed through the use of symbolic elements in the narrative?
3. Using apt examples of your choice, discuss the forms and functions of different tenses in English.
4. Analyse the importance of graphical aids, such as tables, graphs, and figures, in enhancing the presentation of information in reports. Consider practical examples and potential challenges in applying the suggested steps to real-world report writing scenarios.
5. Prepare a précis of the following passage and explain the different steps involved:

There is an enemy beneath our feet—an enemy more deadly for his complete impartiality. He recognizes no national boundaries, and no political parties. Everyone in the world is threatened by him. The enemy is the Earth itself. When an earthquake strike, the world trembles. The power of a quake is greater than anything man himself can produce.

But today scientists are directing a great deal of their effort into finding some way of combating earthquakes and, perhaps at some time shortly, mankind will have discovered a means of protecting itself from earthquakes. An earthquake strikes without warning. When it does, its power is immense. If it strikes a modern city, the damage it causes is as great as if it has struck a primitive village. Gas mains burst, explosions are caused and fires are started. Underground railways are wrecked. Buildings collapse, bridges fall, dams burst and gaping crevices appear in busy streets.

If the quake strikes at sea, huge tidal waves sweep inland. If it strikes mountain regions, avalanches roar down into the valley. Consider the terrifying statistics from the past 1755: Lisbon, capital of Portugal—the city was destroyed entirely and 450 killed; 1970: Peru—50,000 killed. In 1968, an earthquake struck Alaska. As this is a relatively unpopulated part, only a few people were killed. But this likely was one of the most powerful quakes ever to have hit the world.

Geologists estimate that during the tremors, the whole of the state moved over 80 feet farther west into the Pacific Ocean. Imagine the power of something that can move an entire subcontinent! This is the problem that scientists face. They are dealing with forces so immense that man cannot hope to resist them. All that can be done is to try to pinpoint just where the earthquake will strike and work from there. At least some precautionary measures can then be taken to save lives and some property.(https://englishluv.com/examples-of-precis-writing/#google_vignette)



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COMMON COURSE FOR UG PROGRAMMES
SEMESTER I
ENVIRONMENTAL STUDIES
(ABILITY ENHANCEMENT COMPULSORY COURSE)
B21ES01AC

SET 1 (Descriptive)

*Each set of Assignments will consist of 5 (five) questions and learners shall choose **any one** from each set. Each Assignment carries 15 marks.*

1. Identify the threats to water resources. Develop a detailed strategy to conserve the water resources.
2. Discuss on the provisions of sustainable development in the scenario of growing population in India.
3. Make a detailed report on major environmental movements in Kerala and comment on its outcomes.
4. What are the different types of forests in India? How can habitat destruction influence biodiversity loss?
5. Give an account on the sources of e-waste. Discuss the measures to reduce the impact of e-wastes on environment.

SET II (Analytical)

1. Based on the floods in Kerala during 2018 and 2019, prepare a report on the flood affected area nearest your locality. Collect the secondary data to include the social and environmental impacts, in the report. Develop a strategic flood management and mitigation plan for the area mentioned, based on the terrain and population.

2. Identify the types of solid wastes generated in your locality and their sources. Evaluate the solid waste management strategies employed by the authorities in your locality. Identify the challenges and suggest feasible solutions.
3. Prepare a list of endangered mammals in India and add a short note for each. Prepare a report on the conservation strategies implemented by Government of India, since independence till date. Analyse the outcome of the major conservation strategies implemented.
4. Collect the data on any three major environment disasters occurred in Kerala since Independence. Prepare a detailed report on each with regard to the damage on health, environment and economy. Evaluate the status of ecosystem restoration after the occurrence of specified disasters. Comment on the challenges and suggest feasible solutions.
5. “Wetlands are Earth’s kidneys”. Evaluate this statement and record the ecosystem services provide by a wetland area near to your place of residence. Identify the threats faced by the wetland and develop a plan to conserve the ecosystem.
