

**ASSIGNMENTS**  
**BACHELOR OF COMMERCE**  
**B.Com- 5<sup>th</sup> semester (3<sup>rd</sup> Year)**  
**Session 2023-24**



**Centre for Distance & Online Education**  
**Guru Jambheshwar University of Science & Technology**  
**Hisar-125001**

**Compiled by:-**

**Ms. Simran**

**Programme Co-Coordinator**

**B.Com ODL Programme**

**CDOE, GJUS&T, Hisar**

**GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR**  
**CENTRE FOR DISTANCE AND ONLINE EDUCATION**  
**Programme: Bachelor of Commerce (B.COM.)**

**Course Name: Management Accounting**  
**Code: BCOM 501**

**Sem: 5th**  
**Total Marks=30**

**Important Instructions**

- i. Attempt all questions from each assignment given below.**
- ii. Each assignment carries 15 marks.**
- iii. All questions are to be attempted in legible handwriting on plane white A-4 size paper and upload the scanned copy of the assignments on LMS portal.**

**ASSIGNMENT-I**

1. What is break-even point? What are the limitations of Break-even Analysis
2. Explain the concept of variable costing. Describe the characteristics and limitations of variable costing.
3. Explain the importance of Budgetary Control. What are the essential for effective budgeting?

**ASSIGNMENT-II**

4. Describe the concept of responsibility accounting. How does it help in performance evaluation?
5. What is Cash Flow Statement? How to create a Cash Flow Statement.
6. Write short note on the following:
  - (a) Margin of Safety
  - (b) Ratio Analysis

**GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR**  
**CENTRE FOR DISTANCE AND ONLINE EDUCATION**  
**Programme: Bachelor of Commerce (B.COM.)**

**Course Name: Financial Management**  
**Code: BCOM 502**

**Sem: 5<sup>th</sup>**  
**Total Marks=30**

**Important Instructions**

- i. Attempt all questions from each assignment given below.**
- ii. Each assignment carries 15 marks.**
- iii. All questions are to be attempted in legible handwriting on plane white A-4 size paper and upload the scanned copy of the assignments on LMS portal.**

**ASSIGNMENT-I**

1. Define Financial Management. Discuss its objectives in the light of profit maximization vs. wealth maximization. Which objective is more suitable in modern business? Justify your answer with examples.
2. Explain the concept and importance of capital budgeting. Discuss in detail the various techniques of capital budgeting—Payback Period, ARR, NPV, IRR, and PI—highlighting their merits and limitations.
3. “Efficient management of working capital is the key to financial success.” Explain this statement with reference to cash, inventory, and receivables management.

**ASSIGNMENT-II**

1. Explain the significance of risk and uncertainty in capital budgeting decisions. How can techniques like sensitivity analysis, probability analysis, and decision-tree analysis help in reducing risk?
2. Critically analyze the Walter and Gordon models of dividend policy. How do these models differ from the Modigliani–Miller irrelevance theory?
3. Discuss the determinants of capital structure of a company. Critically examine the relevance of Modigliani and Miller (MM) theory in the Indian corporate sector.

**GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR**  
**CENTRE FOR DISTANCE AND ONLINE EDUCATION**  
**Programme: Bachelor of Commerce (B.Com.)**

**Course Name: Banking Law and Practice**  
**Semester – 5<sup>th</sup>**  
**Code: BCOM 503**

**Total Marks – 30**  
**B.Com 3<sup>rd</sup> Year**

**Important Instructions:**

- i. All questions are compulsory.**
- ii. Each assignment carries 15 marks.**
- iii. All questions are to be attempted in legible handwriting on plane white A-4 size paper and upload the scanned copy of assignments on student's portal.**

**ASSIGNMENT-I**

- 1. Explain about the origin and evolution of banking system in India.**
- 2. What is Bank? Describe about types of Banks.**
- 3. Write short note on the following:**
  - Different types of Accounts in a Banking system
  - Meaning and Types of Endorsement

**ASSIGNMENT-II**

- 1. Discuss about various emerging and contemporary issues in Indian Banking system.**
- 2. Explain about types of securities and precautions taken for banker's advances and loans guarantee.**
- 3. Write short note on the following:**
  - Capital Adequacy Norms
  - Requisites of a valid cheques

**GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR**  
**CENTRE FOR DISTANCE AND ONLINE EDUCATION**  
**Programme: Bachelor of Commerce (B.Com.)**

**Course Name: Income Tax -I**  
**Semester – 5<sup>th</sup>**  
**Code: BCOM 504**

**Total Marks – 30**  
**B.Com 3<sup>rd</sup> Year**

**Important Instructions:**

- i. All questions are compulsory.**
- ii. Each assignment carries 15 marks.**
- iii. All questions are to be attempted in legible handwriting on plane white A-4 size paper and upload the scanned copy of assignments on student's portal.**

**ASSIGNMENT-I**

1. Define the term “Assessee” and “Assessment Year.”
2. What is the difference between gross total income and total income?
3. What is the slab rate system in income tax for individual taxpayers?

**ASSIGNMENT-II**

1. Write a short note on TDS (Tax Deducted at Source) and its implications.
2. What is capital gains tax? Differentiate between short-term and long-term capital gains.
3. Discuss the concept of Advance Tax and Self-Assessment Tax.

**GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR**  
**CENTRE FOR DISTANCE AND ONLINE EDUCATION**  
**Programme: Bachelor of Commerce (B.COM.)**

**Course Name: Business Ethics**  
**Code: BCOM 505**

**Sem: 5<sup>th</sup>**  
**Total Marks=30**

**Important Instructions**

- i. Attempt all questions from each assignment given below.**
- ii. Each assignment carries 15 marks.**
- iii. All questions are to be attempted in legible handwriting on plane white A-4 size paper and upload the scanned copy of the assignments on LMS portal.**

**ASSIGNMENT I**

- Q1. What does a “business ethic” mean to you? In what ways do ethics affect stakeholder relationships (customers, employees, shareholders)?
- Q2. What are the major theories of business ethics, and how do they differ from each other?
- Q3. How do global business ethics differ from domestic business ethics?

**ASSIGNMENT II**

- Q1. What are common ethical dilemmas faced in organizations today?
- Q2. What is the significance of the CSR policy as required by the Company Act 2013?
- Q3. What are ethical value systems, and why are they important in guiding behavior?

**GURU JAMBHESHWAR UNIVERSITY OF SCIENCE & TECHNOLOGY, HISAR**  
**CENTRE FOR DISTANCE AND ONLINE EDUCATION**  
**Programme: Bachelor of Commerce (B.Com.)**

**Course Name: Public Finance**  
**Semester – 5<sup>th</sup>**  
**Code: BCOM 506**

**Total Marks – 30**  
**B.Com 3<sup>rd</sup> Year**

**Important Instructions:**

- i. All questions are compulsory.**
- ii. Each assignment carries 15 marks.**
- iii. All questions are to be attempted in legible handwriting on plane white A-4 size paper and upload the scanned copy of assignments on student's portal.**

**ASSIGNMENT I**

Q1. Explain the following basic concepts of public finance:

- I. Marginal Social Benefit
- II. Marginal Social Sacrifice

Q2. Which reforms were introduced for liberalization of Indian Financial System?

Q3. What are the problems pertaining to financial autonomy and accountability in India? Give suggestions to overcome them.

**ASSIGNMENT II**

Q1. What are the factors that influence Public Expenditure in India?

Q2. What are the difficulties faced by Governments of Underdeveloped economies in public borrowing?

Q3. Give difference between external and internal Public Debt.

