



ANNAMALAI UNIVERSITY
DIRECTORATE OF DISTANCE EDUCATION

009- B.COM(EnglishMedium)

FOURTH SEMESTER

AcademicYear:2021-2022

ASSIGNMENT TOPICS

This booklet contains assignment topics. Students are asked to write the assignments of **FOUR** papers as per instructions.

Last date for submission: **15.04.2023**

Last date for submission with late fee **300/-: 29.04.2023**

NOTE:

1. Assignments sent after **29.04.2023** will not be evaluated.
2. Assignments should be in the own handwriting of the student concerned and not type-written or printed or photocopied.
3. Assignments should be written on A4 paper on one side only.
4. All assignments (with Enrolment number marked on the Top right hand corner on all pages) should be put in an envelope with superscription "**B.Com Assignments**" and sent to **The Director, Directorate of Distance Education, Annamalai University, Annamalai nagar-608002** by **Registered post**.
5. No notice will be taken on assignments which are not properly filled in with *Enrolment Number* and the *Title* of the papers.
6. Students should send full set of assignments for all papers. Partial assignments will not be considered.

ASSIGNMENT INSTRUCTIONS

Write assignments on **FIVE** questions in each paper. For each question the answer should not exceed 4-pages. Each assignment carries 25 marks (5 questions). You are expected to write **ALL questions for every subject**.

Dr.RSINGARAVEL

DIRECTOR

B.COM - FOURTH SEMESTER ASSIGNMENT

009E2410: Business Communication

1. What do you mean by communication? Explain its various steps in the process.
 2. Describe the structure of business letter. Draft the general layout of the business letter.
 3. Explain the various stages involved in the writing of Collection Letter.
 4. What are the Characteristics of Good Report? Explain its classification.
 5. Write an essay on agriculture.
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009E2420: Office Management

1. What are the functions of office management? Explain its importance.
 2. Explain the factors considered for selecting the Office accommodation.
 3. What are the Principles of good layout? Explain the merits and demerit of office equipment.
 4. State the essentials of filing. Explain the methods of filing.
 5. What do you mean by indexing? Explain its types.
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009E2430: Modern Banking

1. State the role banking in the development of Indian economy.
 2. Explain the functions and powers of Reserve Bank of India.
 3. Explain the causes and achievement of nationalisation of commercial banks in India.
 4. A) Explain the legal procedure for opening of savings bank account in commercial banks
B) Explain the general rule for sound lending.
 5. Write short note on: (a) Features of mobile banking (b) Meaning of plastic money (c) RTGS (d) NIFT
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009E2440: Management Accounting

1. The following are the income statements of Jeeva Ltd., for the year ending 31st December 2020 and 2021. You are required to prepare a comparative income statement for the two years.

	31.12.2020	31.12.2021
Net Sales	10,00,000	12,00,000
Cost of goods sold	5,50,000	6,05,000
Operating expenses:		
Administration	80,000	1,00,000
Selling	60,000	80,000
Non-operating expenses:		
Interest	40,000	50,000
Income-tax	50,000	80,000

Balance sheets

Liabilities	2020 Rs.	2021 Rs.	Assets	2020 Rs.	2021 Rs.
Equity share capital	80,000	80,000	Land & Buildings	80,000	74,000
8% Debentures	80,000	90,000	Plant & Machinery	60,000	54,000
Retained Earnings	40,000	49,000	Furniture	20,000	28,000
Sundry Creditors	50,000	70,000	Inventory	40,000	60,000
Bills payable	10,000	15,000	Debtors	40,000	80,000
			Cash	20,000	8,000
	2,60,000	3,04,000		2,60,000	3,04,000

2. The following is the Balance Sheet of a company as on 31st March 2022 :

Liabilities	`	Assets	`
Share Capital	2,00,000	Land and Buildings	1,40,000
Profit & Loss Account	30,000	Plant and Machinery	3,50,000
General Reserve	40,000	Stock	2,00,000
Debentures	4,20,000	Sundry Debtors	1,00,000
Sundry Creditors	1,00,000	Bills Receivable	10,000
Bills payable	50,000	Cash at Bank	40,000
	8,40,000		8,40,000

Calculate

1. Current Ratio
2. Quick Ratio
3. Inventory to working Capital
4. Debt to Equity Ratio
5. Proprietary Ratio
6. Capital Gearing Ratio

7. Current Assets to Fixed Assets

3. The following are the comparative Balance sheets of Ramu Ltd for the year ending 31st March 2020 and 2021.

Liabilities	2020	2021	Assets	2020	2021
Share capital	4,00,000	5,00,000	Land and Building	4,00,00	3,80,000
General Reserve	1,00,000	1,20,000	Machinery Stock	3,00,000	3,38,000
Retained earnings	61,000	61,200	Debtors	2,00,000	1,48,000
Bank loan (long term)	1,40,000	-	Cash	1,000	1,28,400
Creditors	3,00,000	2,70,000	Bank	-	1,200
Provision for Tax	60,000	70,000	Good will	-	16,000
					10,000
	10,61,000	10,21,600		10,61,000	10,61,000

Adjustments:

- i. Dividend of 11.5% was paid
- ii. Assets of another company were purchased for a consideration of `1,00,000 payable in shares. The following assets were purchased.
- iii. Stock `40,000 Machinery `50,000
- iv. Deprecation written off on machinery 24,000
- v. Income Tax provided during the year `66,000
- vi. Loss on sale of machinery `400 was written off to general reserve
- vii. Further machinery was purchased for cash `16,000 prepare a funds flow statement

4. Draw up a flexible budget for production at 75% and 100% capacity on the basis of the following data for a 50% activity.

	Per unit
Materials	100
Labour	50
Variable expenses (direct)	10
Administrative expenses (50% fixed)	40,000
Selling and distribution expenses (60% fixed)	50,000
Present production (50% activity)	1,000 units

5. The sales turnover and profit during two years were as follows

- a) P/v ratio; b) Variable cost and (c) Profit

Year	Sales (Rs.)	Profit (Rs.)
2020	1,40,000	15,000
2021	1,60,000	20,000

You are required to find out

- a) P/V ratio
- b) BEP
- c) Margin of safety
- d) Volume of sales to earn a profit `40,000
- e) Profit when sales amount to `1,20,000

B.COM-E/M-(IV-SEM/General)Assignment

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