

Internal Assessment/Examination Schedule
Department of Accountancy
K.C. Das Commerce College

dt. 18/09/24

This is for information of all the students of B. Com. 1st, 3rd & 5th Semester that Class Quiz and Home Assignment of the Department of Accountancy will be conducted as per the schedule bellow:

A. Quiz (5 marks) will be conducted in respective Class Rooms as follows:

Class	Sec. /Gr.	Subject	Date	Time	Syllabus
B.Com 1 st Sem	A	FAC	21/09/2024	2 pm to 3 pm	Accounting Principles and Accounting Standards Hire Purchase system and Installment system
	B	FAC	21/09/2024	11am to 12 am	
	C	FAC	21/09/2024	3pm to 4pm	
	D	FAC	21/09/2024	12 noon to 1 pm	
	E	FAC	21/09/2024	2 pm to 3 pm	
	F	FAC	21/09/2024	9am to 10am	
B.Com 3 rd Sem	A	AFA	24/09/2024	1pm to 2pm.	Royalty A/c Departmental A/c Insurance Claims
	B	AFA	24/09/2024	1pm to 2pm.	
	C	AFA	24/09/2024	12 noon to 1pm	

B. Home Assignment (6 + 6 = 12 marks)

Class	Sub.	Assignment	Date of submission	Instructions of Assignment
B.Com. 1 st Sem	FAC	1. Write a notes on concept and applicability of Indian Accounting Standard (Ind AS). 2. Explain the accounting principle applicable for recording of hire purchase transactions in the books of Hire purchaser. Also explain five points of similarities of hire purchase system and installment system.	26/09/2024	1. Hand written A4 Size paper 2. Margin in both sides 3. Max. words limit 500 words 4. Cover page which includes name of the student, GU Roll No., subject, Phone no. (in case of 3 rd & 5 th sem) . However, 1 st semester students have to include name of the student, class Roll No., Phone No. and subject.
B.Com. 3 rd Sem	AFA	1. What is a Short working? Explain the accounting treatment of short working. Also explain with example the system or manner of recoupment of short working. 2. What is standing charges? Why is it necessary to insure the assets of a business while taking up a policy on loss of profit?	26/09/2024	
	E-filing	1. "The benefits of E-filing outweigh its limitation." Discuss. 2. If an assessee opts for Section 115BAC for the purpose of income tax, then would be the provisions of the income tax Act, 1961?	26/09/2024	
B.Com. 5 th Sem	AFA	1. What is standing charges? Why is it necessary to insure the assets of a business while taking up a policy on loss of profit? 2. What is the necessity of apportionment of indirect departmental expenses? How inter departmental transfers accounted for in books?	26/09/2024	
	MAC	1. "Management accounting is Financial accounting belt at its elastic point" How far do you agree with this statement. 2. "Budgetary control means worrying before work rather than after. Its keynotes are planning, Co-operation and control" Explain this statement.	26/09/2024	

Note: Students will submit the hard copy of assignments on the specified date in their respective class only and will upload the soft copy of the same in the LMS.

(Dr. Bipul Ch. Kalita)
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K.C. Das Commerce College