



OFFICE OF THE PRINCIPAL K.C. DAS COMMERCE COLLEGE

A Provincialised College under the Government of Assam

UGC Recognised; AICTE Approved; Affiliated to Gauhati University; NAAC Accredited ISO 9001:2015

Chatribari, Guwahati: 781 008, Assam

E-mail: kcdcollege@gmail.com

Web: www.kcdcollege.ac.in

Phones: +91 361 2733691; +91 94357 07157; +919864030992

Notice 03/04/2025

This is notified for information of all the students of B.Com. 2nd/4th/ 6th semester who were not allowed to appear in the Sessional Examination held from 24.03.2025 due to their less attendance that:

- (A) They must attend all classes to be held from 5th April, 2025 till classes are continued prior to the semester end examination;
- (B) Submit Home Assignments on the topics given below on 21st April, 2025 as per instructions;
- (C) Submit Guardian Undertaking (as per attached format).
- (D) Submit Certificate of Completion of one (01) Institutional MOOC Course.
- (E) Submit evidence/proof of enrollment in one of the SWAYAM courses (after completion of course students will have to submit certificate also)

Instructions for preparing Assignments:

- (i) Students must prepare total number of 10 assignments with minimum 2 (two) assignments from each subject.
- (ii) One assignment must contain at least 2000 words (not applicable in Mathematics & Statistics).
- (iii) Assignments must be hand written by the concerned student only using blue ball pen in A4 sized paper.
- (iv) Each assignment must be submitted separately in stick binding.
- (v) There must be Name, Class, Class/GU Roll Number, Subject and Mobile Number of the students in the cover page of the assignments.
- (vi) Assignments must be submitted as per schedule. No assignments will be accepted after the scheduled time and date.
- (vii) Any deviation in following the instructions will attract disciplinary action.

MOOC Courses :

1. MOOC on basics of Banking and Awareness.
2. MOOC on Machine Learning.
3. MOOC on Branding and Advertising.

SWAYAM Courses

1. BCOC-133- Business Law
2. Banking & Financial Markets- A Risk Management Perspectives
3. Derivatives Mastery : From Theory to Practice in Indian market
4. FinTech : Foundation and Applications
5. Introduction to Banking and Financial Markets
6. Strategic Financial Management- Managing for Shareholders Value
7. Financial Management and Corporate Finance
8. Financial Management for Managers



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9. Fundamentals of Financial Management
10. Public Finance
11. Banking and Insurance
12. Behavioural Finance
13. Financial Markets Institutions and Financial Services
14. Fundamentals of Investment
15. Investment Management
16. Micro Finance and Self-help Group

**Time schedule of submission of Assignments, Undertaking, Certificate of MOOC
Course and proof of enrollment in SWAYAM Course**

Date	Class	Section	Time	Room No.
21/04/2025	B.Com 2 nd Semester	A, B, C	11A.M. -12. 30 P.M.	07
		D, E, F	1.00 P.M. -2.30 P.M.	07
	B.Com 4 th Semester	A, B, C	11A.M. -12. 30 P.M.	10
		D, E, F	1.00 P.M. -2.30 P.M.	10
	B.Com 6 th Semester	A, B, C	11A.M. -12. 30 P.M.	25
		D, E, F	1.00 P.M. -2.30 P.M.	25

Special Sessional Examination (to be notified) will be held only for those students who will fulfill all the conditions enlisted in this notification.

(Dr. Hrishikesh Baruah)

Principal

K.C. Das Commerce College



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Guardian Undertaking

I understand that my wardof classbearing Roll No.has not been allowed to appear in Sessional Examination owing to less attendance. Due to the above said reason he/she has been given to undertake assignments and submit the same as per given guidelines.

My ward will obey all the directives given in the College's notification dated 03.04.2025. If my ward does not act as per the College's aforesaid notification thereby attracting disciplinary action, I will accept College's decision in this regard.

Signature of the Guardian

Name of the Guardian

Address: House No.town/city.....

P.O.District.....Pin Code.....

Mobile No.....



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List of assignments:

B.Com. 2nd Semester

Corporate Accounting

1. Explain the term deferred tax assets and deferred tax liabilities with examples. Explain the accounting treatment of this two items while preparing financial statements of a company. Also state the journal adjusted journal entry for deferred tax assets and deferred liabilities.
2. Explain in detail the statutory provisions of companies Act, 2013 for preparation and presentation of financial statements of a company.

Business Economics

1. What do you mean by an economic problem? How can an economic problem be analysed with the help of the production possibility curve? Discuss various use of production possibility curve.
2. What is production function? Critically explain the short -run and long-run production function theory with their application in real practice.

Principles and Practice of Management

1. Discuss the role of various financial and non-financial incentives in motivating employees.
2. Explain how automation and digitization reshape management. Illustrate with examples.

Principles of Marketing

1. What is Marketing Mix? What are the elements of marketing mix? Explain them briefly. 2. What is product life cycle?
2. Explain the different stages of product life cycle (PLC). State the factors to be considered while developing new product.

E Commerce

1. Write about different steps and techniques for promoting an E- Commerce website. Write about different factors involved in E- Commerce website design.
2. Define lists. Explain different types of lists used in HTML with one simple example.
3. Describe E- Commerce security threats.

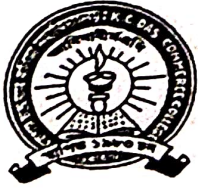
English Communication

1. Describe the history of human communication
2. Various skills of communication and barriers to communication.

B. Com 4th Semester

Financial Market Operation

1. "This scripless trading system eliminates paper work, facilitates automatic and transparent trading in scrips" -in view of this statement describe in details about the steps involved in dematerialisation of securities and also discuss the procedures involved in electronic settlement of dematerialised securities under indian depository system.



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2. "It is a creditorship security with a fixed rate of interest, fixed maturity period, perfect income certainty and low risk of capital"- with reference to the above statement write a detail note on the participants involved in issue and listing of bonds and also mention their major roles and responsibilities ?

Fundamental of Financial Management

1. What are the internal and external factors influence a company's dividend policy? How does a company's profitability impact its dividend payments?
2. What is working capital, and why is it important for a company's financial health? How does working capital management impact a company's liquidity and profitability?

Insurance

1. "Insurance is not a ready-made standard product like say, a bar of chocolate, that can be sold outright, it has to be discussed, understood." Discuss the statement in the context of business of insurance.
2. " A Minor can't make a valid contract. "
Discuss the statement in the context of a person becoming an insurance agent.

Customer Relationship Management

1. Examine the primary reasons for losing customers and propose comprehensive strategies to retain them.
2. Examine various customer interaction routes and analyse the factors influencing customer interaction and relationship processes.

Retail Management

1. How does the Wheel of Retailing theory explain the evolution of retail businesses, and what are its limitations in today's digital retail environment?
2. What role does sustainability play in modern retail supply chains, and what challenges do retailers face in implementing sustainable practices?

Industrial Relations

1. Critically analyse the advantages and limitations of worker participation in management. How does it affect industrial relations and productivity?
2. What are the key stages of the collective bargaining process? How do negotiation strategies influence the final agreement?

Labour Laws

1. How does the Industrial Disputes Act, 1947, balance the interests of employers and employees? Provide examples of how the Act has been implemented in real-life disputes.
2. What are the key provisions of the Payment of Wages Act, 1936? How do these provisions ensure timely and fair payment to workers?

Advanced Corporate Accounting

1. Mention the applicability of IND As for Indian companies as per Ministry of Corporate Affairs Notifications.
2. Explain the statutory requirements for preparation of Financial Statements of Banking Companies.



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Income Tax Laws

1. Explain major changes in new Income Tax Bill 2025
2. Explain the provisions of Income Tax Act 1961 for computation of income under different heads.

B. Com 6th Semester

International Business

1. Explain how trade protectionism impacts international businesses. Discuss with reference to real-world examples of tariffs, quotas, or trade barriers.
2. Compare and contrast the Absolute Advantage and Comparative Advantage theories of international trade. How do these theories influence modern trade policies? Provide suitable real-world examples.

Fundamentals of Investment

1. "Crypto currencies were designed to be decentralized and independent of traditional financial institutions, yet their volatility and fraud risks have proven otherwise." Critically assess the investment risks and regulatory challenges posed by crypto currencies, with reference to the 2022 FTX collapse.
2. "The 2008 Global Financial Crisis was not just a failure of financial institutions but also of regulatory oversight and investor behavior." Critically analyze the causes, impact, and lessons from the 2008 crisis.

Consumer Affairs and Customer Care

1. How does the Consumer Protection Act, 2019 strengthen consumer rights compared to the previous Consumer Protection Act, 1986?
2. How effective are consumer redressal forums and commissions under the new act, and what improvements can be made for faster dispute resolution?

Advanced Corporate Accounting

1. Mention the applicability of IND As for Indian companies as per Ministry of Corporate Affairs Notifications.
2. Explain the statutory requirements for preparation of Financial Statements of Banking Companies.

Business Research Methods and Project Work

1. Explain the importance of hypothesis and research design in research process.
2. Differentiate between Simple random sampling, Stratified random sampling and Systematic sampling. A researcher wants to conduct a survey in a college with a total of 1200 students. They decide to use systematic sampling to select a sample of 60 students.
 - i. What should be the sampling interval?
 - ii. If the first student selected is at position 15, what are the next four students that will be included in the sample?



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Industrial Relation and Labour Laws

1. Critically analyse the concept of Industrial Relations. In the context of contemporary economic and technological advancements, how has the scope of Industrial Relations evolved beyond its traditional framework?
2. Evaluate the persistent and emerging challenges faced by Indian Trade Unions. To what extent do internal fragmentation, political influence, and globalization hinder their effectiveness in representing workers' rights?

Indirect Tax Laws

1. Explain major rules under Baggage Rule 2016.
2. Explain a note on clearance of imported goods under Customs Act, 1962.
3. Write a note on evolution and history of GST India. Also distinguish between GST and VAT.

Auditing and Corporate Governance

1. Critically examine the ethics in auditing practices in India.
2. Explain different types of errors and frauds. Also explain the auditor's duty regarding detection and prevention of errors and frauds.
3. What is Corporate Governance? Explain the important models of Corporate Governance.
4. What is audit planning? Enumerate the required professional and personal qualities of an auditor. Also explain the rights, duties and liabilities of a company auditor.