

TOPICS FOR ASSIGNMENTS TO THE STUDENTS OF III B.COM. FOR THE ACADEMIC YEAR 2018-19

1. **MARKETING MANAGEMENT**

1. Explain factor influencing pricing and methods of pricing
2. Explain the strategies of Market Segmentation. Explain the factors influencing consumer behavior

2. **AUDITING**

1. Define Auditing. Explain the objectives of Auditing
2. "Vouching is the backbone of auditing" Explain

3. **BUSINESS LAW**

1. What are the borrowing powers of a company? Explain the limitations on the powers of the board with regard to borrowing.
2. Explain the concept of ultra vires borrowing and legal remedies for lenders?

4. **INDUSTRIAL FINANCE**

1. Explain profit maximization and wealth maximization as objectives of financial Management?
2. Explain the powers and functions of SEBI in regulating the Stock Market in India?

5. **ADVANCED ACCOUNTANCY**

1. a. What is meant by consolidated Balance sheet? How is it prepared?
b. How do you treat the following items in the consolidated Balance Sheet
 1. Minority Interest
 2. Various items of majority interest
 3. Cost of control
 4. Unrealized profit included in stock of goods purchased by one company from another.
- c. The following is the Balance Sheet of Notsowell Ltd. as on 30th June 2018.

| | | | |
|---|------------------|-------------------------|------------------|
| Share capital | | Goodwill at cost | 1,00,000 |
| Authorized and issued and paid up : 10,000 6% | | Works and plant at cost | 16,00,000 |
| Cumulative Preference shares of Rs. 100 each | 10,00,000 | Stock | 1,00,000 |
| 13,000 Equity shares of Rs. 100 each | 13,00,000 | Sundry Debtors | 1,50,000 |
| 5% Debentures | 5,00,000 | Cash | 60,000 |
| Sundry Creditors | 1,40,000 | Deficiency | 9,30,000 |
| Rs. | 29,40,000 | Rs. | 29,40,000 |

Preference share dividends are in arrears for the last two years and are payable on liquidation automatically. It is believed that net profits in future will average Rs. 1,20,000 per annum with little taxation. The works and plant are worth Rs. 16,00,000 (Rs. 10,00,000, If they are to be sold). Stock is worth its book value. Books debts are doubtful to the extent of Rs. 30,000 (expected to realize 33 1/3%. A recapitalization scheme being desired, you are required to frame a scheme by which the share capital is suitably without the creation of a new class shares. Pass the journal entries and reframe the balance sheet according to your proposed scheme.

P.T.O.

2. a. what are the different modes of winding up of a company ?

b. **Balance sheet of a company**

| | Rs. | | Rs. |
|---|-----------------|--|-----------------|
| Authorised Capital : 20,000 Equity shares of Rs. 10 each | 2,00,000 | Goodwill | 10,000 |
| Issued , subscribed and paid up Capital: 12,000 equity shares of Rs. 10 each 1,20,000 | | Land and Buildings | 20,500 |
| Less: Calls in arrears (Rs. 3 per share) | | Machinery | 50,850 |
| - alteration of share capital and internal reconstruction 9,000 | 1,11,000 | Preliminary Expenses | 1,500 |
| - Sundry Creditors | 15,425 | Stock | 10,275 |
| - Provision for taxes | 4,000 | Book Debts | 15,00 |
| | | Cash at Bank | 1,500 |
| | | Profit and Loss A/c | |
| | | Balance as per last balance sheet | |
| | | 22,000 | |
| | | Less: Profit for the year 1,200 | 20,800 |
| | 1,30,425 | | 1,30,425 |

A valuation of machinery reveals that it is overvalued by Rs. 10,000. It is proposed to write down this asset to its value, to extinguish the deficiency in the profit and Loss account and to write off the goodwill and preliminary expenses by the adoption of the following course.

1. Forfeit the shares on which the call is outstanding
2. Reduce the paid up capital by Rs. 3 per share
3. Re-issue the forfeited shares at Rs. 5 per share
4. Utilize the provision for taxes, if necessary.

All the above were duly put into action. You are required to give the necessary journal entries and the Balance sheet of the company after carrying out the terms of the scheme.

6. ADVANCED BANKING

1. Bring out the importance of co-operative banks in the current scenario
2. Give up brief review of the functions and operations of development Banks

7. PERSONNEL MANAGEMENT AND INDUSTRIAL RELATIONS

1. Explain the factors influencing Industrial Relations in India. Explain its functions and measures taken to improve Industrial Relations in India.
2. Explain the features, importance and process of Collective Bargaining in India. Also discuss the advantages and disadvantages of collective bargaining.

DIRECTOR