THE BHAWANIPUR EDUCATION SOCIETY COLLEGE

A MINORITY RUN COLLEGE. AFFILIATED TO UNIVERSITY OF CALCUTTA
RECOGNISED UNDER SECTION 2(F) & 12 (B) OF THE UGC ACT, 1956

DEPARTMENT OF COMMERCE

B.COM. SEMESTER IV ASSIGNMENT (UNDER NEP-CCF SYS, 2022) (4 YEAR/ 3 YEAR)

Instructions for Students:

1. This assignment covers all five subjects.
2. For each subject, attempt only one option (Option A *or* Option B).
3. Each option consists of a case study followed by 5 parts/questions.
    - Each question carries 5 marks (Total: 25 marks per subject).
4. The maximum word limit is 1000 words per answer.
    - For example, if you choose Question 1(A), you must answer all its 5 parts within a total of 1000 words.
5. For practical Accounting and Taxation questions, show all working notes clearly.
6. The question paper consists of 5 questions:
    - Questions 1, 2, and 3 are compulsory.
    - Marketing students must attempt Question 4.
    - E-Business students must attempt Question 5.
7. Therefore:
    - Marketing: Attempt Q1, Q2, Q3, Q4
    - E-Business: Attempt Q1, Q2, Q3, Q5
8. Each question has two alternatives:
    - Attempt only one alternative.
    - You must answer all 5 parts of the selected alternative.
9. Students must prepare the assignment on A4 size plain white sheets only.
10. The first page must include:
    - CU Roll Number
    - CU Registration Number
    - Semester
11. The second page must be the Index Page.
12. Page numbers must be clearly mentioned on all pages.
13. Students may write on both sides of the paper and may use blue or black pen only.
14. Do not copy the questions in your answer sheet.
15. The assignment must be properly stapled.
16. Strictly prohibited:
    - Channel files
    - Channel file papers
    - Lab notebooks or lab papers
    - Project file papers
    - Any paper other than plain A4 sheets
17. Only proper A4 size white blank sheets will be accepted. Any other format will not be evaluated.

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Subject 1: Financial Accounting II

Option 1(A)

Case Study:

Alpha Manufacturing Ltd. operates a centralized production facility and expands its reach via a dependent branch in Pune and a consignment agreement with Beta Distributors in Mumbai. During the financial year, Alpha consigned 2,000 units of product at an invoice price of ₹1,000 per unit (cost plus 25%) to Beta. Alpha paid freight of ₹50,000. In transit, 100 units were destroyed by fire (an abnormal loss), and the insurance company admitted a claim of ₹70,000. Beta sold 1,500 units and incurred selling expenses of ₹20,000. Beta is entitled to a 5% ordinary commission and a 2% Del Credere commission. Concurrently, the Pune dependent branch received goods invoiced at ₹5,00,000. The branch reported closing stock of ₹1,20,000 at invoice price and abnormal transit losses of ₹10,000 at invoice price.

Questions (5 Marks Each):

1(A)(i) Calculate the exact financial value of the abnormal loss in transit for the consignment to Beta, showing all proportional expenses.

1(A)(ii) Determine the valuation of the closing unsold consignment stock lying with Beta Distributors.

1(A)(iii) Prepare the Consignment Account in the books of Alpha Manufacturing Ltd. to ascertain the profit or loss from this specific arrangement.

1(A)(iv) For the Pune dependent branch, calculate the total unrealized profit (stock reserve) that the Head Office must eliminate from the closing stock.

1(A)(v) Prepare the Branch Adjustment Account under the Analytical Method to determine the gross profit generated by the Pune branch.

OR

Option 1(B)

Case Study:

Gamma Transports expands its fleet by purchasing a heavy-duty truck from Delta Motors under a Hire Purchase agreement on April 1. The cash price of the truck is ₹15,00,000. Gamma pays ₹3,00,000 on delivery, with the balance payable in three equal annual installments of ₹5,00,000 each at the end of the financial year. The vendor charges interest at 12% p.a. on the outstanding cash balance. Gamma depreciates the truck at 15% p.a. under the Written Down Value (WDV) method. Separately, Gamma operates an internal spare parts department (Dept X) and a servicing department (Dept Y). Dept X transfers parts to Dept Y at cost plus 20%. At year-end, Dept Y has ₹1,20,000 worth of transferred parts in its closing stock. Total administrative rent for the facility is ₹3,00,000, which must be apportioned based on floor space (Dept X: 2,000 sq ft, Dept

Y: 4,000 sq ft).

Questions (5 Marks Each):

1(B)(i) Calculate the total interest paid over the life of the Hire Purchase agreement and allocate the interest to each of the three years.

1(B)(ii) Prepare the Truck (Asset) Account in the books of Gamma Transports for the three-year period.

1(B)(iii) Prepare the Delta Motors (Vendor) Account in the books of Gamma Transports.

1(B)(iv) Calculate the exact amount of unrealized profit included in Dept Y's closing stock that must be adjusted in the General Profit & Loss or Departmental Profit & Loss Account.

1(B)(v) Calculate the apportionment of the facility rent between Dept X and Dept Y and explain the accounting rationale behind using floor space as the allocation basis.

Subject 2: E-Commerce & Business Communications

Option 2(A)

Case Study:

"Aura Fashions" is a rapidly growing B2C e-commerce clothing brand. Recently, the company has experienced a massive 65% cart abandonment rate at the checkout page. Customer feedback indicates that the payment gateway is slow, frequently times out during UPI transactions, and lacks trust signals. Internally, the customer service team is overwhelmed and lacks a formal communication protocol to handle refund grievances, leading to severe reputational damage on social media. The CEO has mandated a complete overhaul of the digital payment architecture and the drafting of a standardized, empathetic response protocol for angry customers.

Questions (5 Marks Each):

2(A)(i) Analyze the specific structural components of a secure Payment Gateway and explain how upgrading to a modern architecture can reduce cart abandonment.

2(A)(ii) Evaluate the mechanics of the Unified Payments Interface (UPI) and explain why transaction timeouts occur between acquiring and issuing banks.

2(A)(iii) Explain the concept of Social Commerce and how Aura Fashions can leverage user-generated content to rebuild consumer trust.

2(A)(iv) Draft a formal internal Circular addressing the customer service team, outlining the new mandatory protocols for handling digital refund requests.

2(A)(v) Draft a highly diplomatic 'Refusal of Claim' letter to a customer who is demanding a refund for a garment that was clearly damaged by the customer after delivery.

OR

Option 2(B)

Case Study:

"Titan Industrials" is a legacy B2B manufacturer of heavy machinery components. To modernize, they are transitioning from a manual, paper-based procurement system to an integrated Enterprise Resource Planning (ERP) e-commerce system that directly links to their suppliers' databases. This transition has caused immense friction internally. The production floor workers are utilizing the informal 'grapevine' network to spread rumors of impending mass layoffs due to software automation. Management needs to communicate the actual benefits of the ERP system while formally addressing the structural changes required for this B2B integration.

Questions (5 Marks Each):

2(B)(i) Describe the core features and high-volume transaction structures that differentiate Titan's new B2B e-commerce model from standard retail e-commerce.

2(B)(ii) Evaluate the strategic integration of Enterprise Resource Planning (ERP) systems in automating Titan's supply chain and procurement protocols.

2(B)(iii) Analyze the destructive potential of the informal 'grapevine' communication network in this scenario and suggest methods for management to neutralize the rumors.

2(B)(iv) Explain the operational necessity of maintaining downward hierarchical communication when implementing severe technological changes on a factory floor.

2(B)(v) Draft the precise structural outline and formal agenda for a Notice convening an Extraordinary General Meeting (EGM) to approve the capital expenditure for the ERP system.

Subject 3: Business Regulatory Framework

Option 3(A)

Case Study:

"AgriTech Solutions" entered into a formal agreement to sell 50 custom-built tractors to "Green Farms Ltd." at ₹10,00,000 each. Green Farms paid a 10% advance. The contract specified that the tractors must possess a specific engine capacity suitable for deep-tilling clay soil. Upon delivery, Green Farms discovered the engines were underpowered and incapable of tilling their soil, despite matching the general product description. Green Farms rejected the delivery and demanded their advance back. AgriTech refused, citing the doctrine of *Caveat Emptor*, and claimed they hold an unpaid seller's lien on the goods. Furthermore, before a replacement could be discussed, AgriTech's main assembly plant burnt down, halting all production.

Questions (5 Marks Each):

3(A)(i) Differentiate between an 'agreement to sell' and a completed 'sale' under the Sale of Goods Act, and identify the status of this transaction before delivery.

3(A)(ii) Analyze the distinction between a 'Condition' and a 'Warranty'. Was the engine capacity in this scenario an implied condition or a warranty?

3(A)(iii) Evaluate AgriTech's defense of *Caveat Emptor* (let the buyer beware). Does it legally apply when the buyer explicitly relies on the seller's skill and judgment for a specific purpose?

3(A)(iv) Critically assess AgriTech's claim of an unpaid seller's lien. What are the strict legal prerequisites for exercising the right of lien over goods?

3(A)(v) Apply the doctrine of supervening impossibility (frustration of contract) under the Indian Contract Act to the burning down of AgriTech's factory. How does this discharge the contract?

OR

Option 3(B)

Case Study:

Ravi, Sunita, and Amit operate a successful restaurant business as an unregistered partnership firm. Amit, wishing to start his own venture, retires from the firm but completely fails to give public notice of his retirement. Six months later, Ravi and Sunita take a massive commercial loan from Apex Bank in the firm's name but default on the payments. Apex Bank sues Ravi, Sunita, and Amit for recovery. Concurrently, a customer suffers severe food poisoning at the restaurant and files a product liability claim under the Consumer Protection Act. Fearing complete personal bankruptcy, Ravi and Sunita are desperately seeking to convert their remaining business into a Limited Liability Partnership (LLP).

Questions (5 Marks Each):

3(B)(i) Analyze the legal disabilities imposed on an unregistered partnership firm. Can Ravi and Sunita sue a defaulting supplier in court while unregistered?

3(B)(ii) Evaluate Amit's liability to Apex Bank. Explain the absolute legal necessity of public notice upon the retirement of a partner.

4(B)(iii) Detail the procedural steps and fundamental structural advantages Ravi and Sunita will gain by converting their traditional partnership into a Limited Liability Partnership (LLP).

3(B)(iv) Under the Consumer Protection Act, 2019, analyze the concept of 'deficiency in service' and 'product liability' as it applies to the customer's food poisoning claim.

3(B)(v) Explain the hierarchical structure of the Consumer Disputes Redressal Commissions and identify the correct jurisdiction based on potential compensation claims.

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Subject 4: Sales Management (Minor Elective M2)

Option 4(A)

Case Study:

"Zenith Electronics" is a company that sells home appliances such as TVs, refrigerators, washing machines, and kitchen appliances.
At present, each salesperson is responsible for selling all the products in one assigned area. They receive a fixed monthly salary, so many employees feel there is little extra motivation to increase sales.
The Sales Manager now wants to make two important changes:
a) Different salespersons will sell only one product category (for example, only Smart TVs or only Kitchen Appliances).
b) The salary system will change to basic salary plus commission, where employees can earn more if they achieve their sales targets.
Some salespersons are unhappy with these changes because they are worried about their income and new responsibilities.

Questions (5 Marks Each):

4(A)(i) Explain two advantages and two disadvantages of a product-specialised sales organisation compared to a geographic sales organisation.
4(A)(ii) Differentiate between a straight salary plan and a salary plus commission plan. Which one is likely to motivate salespersons more? Give reasons.
4(A)(iii) What factors should the company consider while fixing sales quotas (sales targets) for the new sales system?
4(A)(iv) If you were the Sales Manager, how would you handle the complaints and concerns of the salespersons during this change?
4(A)(v) How can Customer Relationship Management (CRM) software help the company manage customers and improve the performance of the sales team?

OR

Option 4(B)

Case Study:

"PureAgri Fertilizers" has dominated the urban and semi-urban gardening markets but is now attempting massive expansion into deep rural, agrarian markets. They quickly discover that their traditional, short-channel distribution model (Manufacturer -> Retailer -> Consumer) completely fails in rural logistics due to poor infrastructure and credit bottlenecks. Furthermore, their urban salespeople are failing to connect with rural farmers because they lack an understanding of the sociological 'Buyer-Seller Dyad'. PureAgri must design a new, multi-tiered marketing channel and retrain its sales force in the behavioral nuances of rural personal selling.

Questions (5 Marks Each):

4(B)(i) Explain the sociological concept of the Buyer-Seller Dyad and analyze why urban sales techniques fail without establishing localized trust in rural markets.

4(B)(ii) Apply the AIDAS theory of selling (Attention, Interest, Desire, Action, Satisfaction) to the process of pitching a new chemical fertilizer to a skeptical rural farmer.

4(B)(iii) Evaluate the necessity of employing a three-level distribution channel (incorporating localized wholesalers and rural stockists) to solve Pure Agri's logistical bottlenecks.

4(B)(iv) Identify the inherent structural causes of channel conflict that might arise between Pure Agri's new rural wholesalers and existing semi-urban distributors.

4(B)(v) Explain the financial and psychological strategies (e.g., trade discounts, cooperative advertising) PureAgri must use to actively motivate its new rural channel members.

Subject 5: Functional E-Business System (Minor Elective e-B2)

Option 5(A)

Case Study:

"Global Nomad", a mid-sized online travel agency, is losing market share to larger aggregators. Their current website uses a rigid, fixed design that loads poorly on mobile devices, alienating smartphone users. To survive, they are heavily investing in a new 'Intelligent Website' featuring flexible, responsive web design. Furthermore, to increase their average order value, Global Nomad is partnering with a Fin-tech firm to offer automated, algorithmic micro-lending directly at checkout (e.g., "Travel Now, Pay Later"). Management is concerned about the complexities of integrating these Fin-tech APIs and the overarching cost of maintaining the new digital infrastructure.

Questions (5 Marks Each):

5(A)(i) Explain the functional criteria, dynamic personalization, and API integrations that differentiate an 'Intelligent Website' from a static digital brochure.

5(A)(ii) Analyze the user-experience (UX) differences and coding complexities of transitioning from a fixed webpage design to a flexible, mobile-responsive design.

5(A)(iii) Evaluate the disruptive impact of Fin-tech innovations, specifically algorithmic credit scoring and micro-lending, when integrated into online travel services.

5(A)(iv) Describe the critical phases involved in planning the capital budget, allocating server resources, and projecting the maintenance costs for this e-business project.

5(A)(v) Explain the concept of Value Chain Integration and how linking Global Nomad's website directly to airline inventory databases accelerates transaction speed.

OR

Option 5(B)

Case Study:

"MetroMart" is a rapidly scaling grocery delivery application built entirely around Mobile Commerce. They rely heavily on smartphones equipped with Near Field Communication (NFC) for point-of-sale payments for in-store pickups, and the Unified Payments Interface (UPI) for home deliveries. During a major holiday sale, MetroMart's centralized electronic payment network suffered a coordinated Distributed Denial-of-Service (DDoS) attack, taking their payment gateway offline for 6 hours and exposing sensitive customer transaction data. The board of directors is now demanding a comprehensive review of their mobile architecture, wireless security protocols, and evaluating the future use of decentralized Blockchain ledgers.

Questions (5 Marks Each):

5(B)(i) Evaluate the monumental technological evolution from early WAP and GPRS mobile internet to modern broadband wireless, and how it enabled Metro Mart's business model.

5(B)(ii) Detail the specific technological hardware requirements and the cryptographic security protocols of Near Field Communication (NFC) enabled contactless payments.

5(B)(iii) Analyze the fundamental digital architecture of an Electronic Payment System, including the role of acquiring banks and SSL/TLS security layers.

5(B)(iv) Critically assess the systemic vulnerabilities of centralized e-business networks to cybercrimes like DDoS attacks and ransomware.

5(B)(v) Explain the elementary concepts of Blockchain technology (immutability, distributed ledgers) and how it could theoretically secure future digital supply chain contracts.