



The Bhawanipur Education Society College

Department of Commerce

B.COM Semester-IV (Under CCF, 2022)

Instructions for Preparation of Assignment

I. General Instructions for All Assignments

These instructions apply to all assignments for B.COM Semester-IV (Under CCF, 2022). Please read them carefully before commencing your assignment.

- **Assignment Selection Based on Minor**

All students are hereby informed that:

1. Financial Accounting II,
2. E-Commerce & Business Communication, and
3. Business Regulatory Framework (BRF)

are common subjects for all Semester IV students, and submission of assignments in these papers is mandatory.

Additionally:

Students who have chosen Marketing as their minor subject must attempt the assignment in Sales Management.

Students who have chosen E-Business as their minor subject must attempt the assignment in Functional E-Business System.

Please ensure correct subject-wise submission as per your minor specialization. Failure to do so may result in incomplete assignment submission status.

- **Submission Format:** All answers must be handwritten. Students should only write the answers, not the questions. Answers are to be written on A4 sheets. All subject assignments should be stapled together.
- **Ink Color:** Use black or blue ink only.

- **Handwriting:** Ensure neat handwriting; illegible scripts may be rejected.
- **Top Sheet Details:** The following details are to be mentioned clearly on the top sheet/first page of your assignment:
 - Name
 - CU Roll No.
 - CU Registration No.
 - APAAR ID
 - UID & Semester
- **Assignment Index:** Include an index at the beginning of your stapled assignments, clearly listing each subject and the page range for its respective assignment.
- **Submission Method & Deadline:** The hard copy of the assignment is to be carried on the day of your tutorial examination compulsory.
- **Consequences of Non-Submission:** Failure to submit assignments by the deadline or non-adherence to academic honesty policies may result in failure in the Tutorial Examination.
- **Contact for Queries:** For any assignment-related queries, please contact your respective departmental teacher.
- **Use of Examples:** Students may use real-world examples or construct well-reasoned hypothetical scenarios to illustrate concepts, unless otherwise specified in the individual assignment.
- **Visual Data:** Students are encouraged to use relevant graphs, charts, and data wherever appropriate to enhance their analysis and presentation.
- **Word Count Policy:** Word counts are indicative; a variance of +/- 10% is acceptable. Submissions significantly exceeding this may be penalized for lack of conciseness.
- **Digital Copy :** While a hard copy submission is compulsory, students are encouraged to retain a digital copy of their assignment for their records.

FINANCIAL ACCOUNTING II – ASSIGNMENT (15 MARKS)

Answer any one within 500-600 words:

1. Consignment in Modern Business Models (e.g., Amazon, Flipkart, D2C business) Prepare an assignment that includes the following:

○ Concept of consignment and distinction from a regular sale	(3 marks)
○ Explanation of the consignment accounting procedure	(4 marks)
○ Case example (real or hypothetical) illustrating the process	(5 marks)
○ Critical analysis of advantages and disadvantages	(3 marks)

2. Department-wise Performance Evaluation in Shopping Malls or Supermarkets Prepare an assignment that includes the following:

- Definition and objective of departmental accounting (3 marks)
- Basis of expense allocation in departmental accounting (4 marks)
- Preparation of Departmental P&L and handling of inter-departmental transfers (5 marks)
- Real-life or hypothetical case reflection on departmental performance evaluation (3 marks)

E-COMMERCE & BUSINESS COMMUNICATION – ASSIGNMENT (15 MARKS)

Answer any one within 500-600 words:

3. Critically examine the evolution and impact of E-Commerce business models in the post-pandemic world.

Instructions:

- Begin with a brief introduction to E-Commerce and its importance in the modern business environment. (2 Marks)
- Explain different business models: B2B, B2C, C2C, C2B, and B2G with suitable examples. (5 Marks)
- Discuss how these models have evolved due to digitalization and changes in consumer behavior post-pandemic. (4 Marks)
- Conclude with current trends and future prospects in the Indian and global E-Commerce ecosystem. (4 Marks)

4. Prepare a Draft of a Professional Business Letter and Explain Its Key Elements Instructions:

- Draft a Business Letter for the following situation: "You are writing to a client offering a quotation for your company's product/service with terms and conditions of execution and payment." (7 Marks)
- Preferred formatting: Block or Semi-Block style.
- Mode of communication: Specify whether the letter is intended for email or postal delivery.
- Language tone: Maintain a formal and professional tone throughout the letter.
- After drafting the letter, explain the key elements of effective business letter writing (format, tone, language, structure). (4 Marks)
- Highlight how principles of communication (clarity, conciseness, completeness, etc.) are applied in your draft. (4 Marks)
- Marks will be awarded for format, language, structure, and explanation.

BUSINESS REGULATORY FRAMEWORK – ASSIGNMENT (15 MARKS)

Note: Students must choose ONE question from Set A (Contract Act-related) and ONE from Set B (Partnership or Sale of Goods Act).

Total marks: 15

Set A (The Indian Contract Act, 1872)

Answer any one within 250 - 300 words:

5. Analyze the legal reasoning and implications of the judgment in *Mohori Bibee v. Dharmodas Ghose* (1903) with regard to a minor's capacity to contract. Do you think the judgment strikes a fair balance between the interest of minors and contracting parties? Justify your answer with relevant provisions and arguments.
- Analyze legal reasoning and implications (3 Marks)
 - Assess fairness and justify with relevant provisions and arguments (5 Marks)
- (Total: 8 Marks)**
6. Critically examine the judgment in the case of *Lalman Shukla v. Gauri Dutt* (1913) with reference to the essential elements of a valid contract under the Indian Contract Act, 1872. Discuss whether the court's interpretation of communication of offer and acceptance aligns with the principles of contract formation. Support your answer with relevant legal reasoning and examples.
- Critically examine judgment with reference to essential elements (4 Marks)
 - Discuss alignment with principles of contract formation (4 Marks)
- (Total: 8 Marks)**

Set B (Indian Partnership Act, 1932 / Sale of Goods Act, 1930)

Answer any one within 250 - 300 words:

7. "A partnership is the result of a contract and not of status." In light of this statement, explain the essential elements required to constitute a partnership under the Indian Partnership Act, 1932. Support your answer with relevant case laws and practical illustrations.
- Explain the statement and essential elements (4 Marks)
 - Support with relevant case laws and practical illustrations (3 Marks)
- (Total: 7 Marks)**
8. Define 'contract of sale' under the Sale of Goods Act, 1930. Distinguish between a 'sale' and an 'agreement to sell.' How does this distinction impact the transfer of ownership and risk? Support your answer with statutory references and relevant case law.
- Define 'contract of sale' and distinguish between 'sale' and 'agreement to sell' (4 Marks)
 - Discuss impact on transfer of ownership and risk (3 Marks)
- (Total: 7 Marks)**

SALES MANAGEMENT – ASSIGNMENT (15 MARKS)

Answer any one within 500-600 words:

9. Developing an Effective Sales Strategy for a New Product Launch

- **Introduction** (2 Marks)
 - Brief overview of sales management.
 - Importance of an effective sales strategy in product launches.
- **Sales Strategy Development** (4 Marks)
 - Define the target market.
 - Determine the sales objectives.
 - Outline the positioning strategy for the product.
- **Sales Team Structure and Roles** (3 Marks)
 - Decide on the type of salesforce (inside, outside, or hybrid).
 - Define roles, responsibilities, and reporting structure.
 - Brief on training and motivational strategies.
- **Sales Process and Techniques** (3 Marks)
 - Describe the sales process steps (prospecting, approach, presentation, objection handling, closing, follow-up).
 - Mention specific sales techniques or tools to be used (e.g., SPIN selling, CRM)
- **Performance Measurement and Control** (2 Marks)
 - Explain how sales performance will be monitored.
 - Key performance indicators (KPIs) to be used.
 - Feedback and improvement mechanisms.
- **Conclusion** (1 Mark)
 - Summarize key takeaways.
 - Emphasize the importance of alignment between sales and business strategy.
- Use bullet points where applicable.
- Diagrams/charts can be used to support explanations.

10. Understanding and Addressing Sales Team Grievances for Improved Performance

- **Introduction** (2 Marks)
 - Brief overview of sales management.
 - Importance of sales force morale and satisfaction in achieving business goals.

- **Identifying Sales Team Grievances** **(4 Marks)**
 - Discuss at least 4 common grievances (e.g., unfair targets, lack of incentives, micromanagement, poor territory allocation, inadequate training, lack of recognition).
 - Use real or hypothetical examples to support your points
- **Root Causes and Impact** **(3 Marks)**
 - Analyze the root causes of the grievances.
 - Describe the impact of unresolved grievances on sales performance, employee turnover, and customer relationships.
- **Sales Manager's Role in Grievance Management** **(3 Marks)**
 - Outline the role of sales managers in identifying and addressing grievances.
 - Include techniques like open communication, regular feedback sessions, conflict resolution strategies, etc.
- **Recommendations and Best Practices** **(2 Marks)**
 - Propose realistic and effective solutions to address the identified grievances.
 - Highlight best practices followed in successful organizations.
- **Conclusion** **(1 Mark)**
 - Summarize the importance of grievance management in sales.
 - Emphasize how a motivated sales team contributes to business success.
- Use bullet points where applicable.
- Diagrams/charts can be used to support explanations.

FUNCTIONAL E-BUSINESS SYSTEM – ASSIGNMENT (15 MARKS)

Students are required to answer any ONE of the following in 500-600 words:

11. Critically analyse the growth, challenges, and future prospects of E-Commerce and Online Service Industries in the global economy.

- In your analysis, discuss key trends, technological advancements, consumer behaviour shifts, and the impact of digital transformation on traditional business models.
 - Growth **(3 Marks)**
 - Challenges **(4 Marks)**
 - Future Prospects **(4 Marks)**

- Discussion of key trends, technological advancements, consumer behaviour shifts, and the impact of digital transformation on traditional business models
- Key Trends: (1 Mark)
- Technological Advancements: (1 Mark)
- Consumer Behaviour Shifts: (1 Mark)
- Impact of Digital Transformation: (1 Mark)

(Total: 15 Marks)

12. (a) Define M-Commerce and explain how it differs from E-Commerce.

- Define M-Commerce (3 Marks)
- Explain how it differs from E-Commerce (4 Marks)

(Total: 7 Marks)

(b) Discuss the importance and growth of M-Commerce in the digital age.

- Discuss the importance (4 Marks)
- Discuss the growth (4 Marks)

(Total: 8 Marks)

Note: Assignments must reflect original understanding. Plagiarism or copying from peers/internet sources may lead to disqualification or reduced marks.