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- I (UNDER CCF, 2022)

B.COM. ASSIGNMENT

ASSIGNMENT INSTRUCTIONS

- **Word Limit:** 500–600 words per question
- **Number of Questions:** 10 (2 options per subject)
- **Paper to be used:** Blank A4 Sheets
- **Staple all the assignments together & make an Index page in the beginning.**

- **Subjects Covered:**

  1. FINANCIAL ACCOUNTING I

  2. PRINCIPLES AND PRACTICE OF MANAGEMENT

  3. MICROECONOMICS

- **Submission Guidelines:**

  ✓ Attempt **one question from each subject** (total 3 questions).

  ✓ On the **1st Page** i.e. the cover page write your Name, UID, APAAR ID **followed by an index page** consisting of page numbers corresponding to the subject name.

  ✓ Get it checked within the prescribed deadline as per schedule which will be shared in Official WhatsApp Group **(20th February 2026 – 25th February 2026)**

  ✓ Submission will be done on the date of TU – II Examination **(11th March 2026)**

  ✓ For practical questions, show all calculations with working notes.

SUBJECT 1: FINANCIAL ACCOUNTING I

Maximum Marks: 10 | Word Limit: 500–600 words

Answer any ONE of the following questions:

Question 1A: Accounting Concepts & Final Accounts

Shreya started a small proprietorship business called **"Crystal Stationers"** on 1 April 2025 with an initial capital of ₹4,00,000 deposited into a bank account. During the financial year 2025–26, the following transactions occurred:

- Purchased goods worth ₹3,00,000 on credit and ₹1,00,000 for cash.

- Sold goods for ₹5,50,000, of which 50% were on credit.

- Paid shop rent ₹60,000, salaries ₹90,000 and electricity ₹24,000 in cash.

- Withdrew goods worth ₹10,000 for personal use.

- On 31 March 2026, closing stock was valued at ₹70,000 at cost.

- Outstanding wages of ₹8,000 were not yet paid.

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- Insurance of ₹6,000 was paid on 1 January 2026 for 15 months.

- A debtor owing ₹5,000 became insolvent with no recovery expected.

Required:

(a) Identify and explain at least **five basic accounting concepts and conventions** that apply to the above case (such as entity, going concern, accrual, matching, prudence, and full disclosure). How does each concept guide the recording and presentation of transactions? *(4 marks)*

(b) Prepare the **Trading and Profit & Loss Account** for the year ending 31 March 2026 and a **Balance Sheet** as on that date, showing all necessary adjustments. *(4 marks)*

(c) Comment on how adjustments for drawings, outstanding expenses, prepaid expenses, bad debts and closing stock affect the determination of the true business income of Crystal Stationers. *(2 marks)*

OR

Question 1B: Income Determination & Depreciation Methods

"City Fitness Studio" purchased gym equipment on 1 April 2023 for ₹10,00,000. The expected useful life is 5 years with an estimated scrap value of ₹1,00,000. The owner is uncertain whether to use the **straight-line method** or the **diminishing balance method** at 25% per annum for depreciation. The decision is critical because annual profit figures must be reported to the bank for loan renewal.

During the year ended 31 March 2025, the studio's financial position was:

- Revenue from memberships: ₹12,00,000

- Operating expenses (excluding depreciation): ₹7,00,000.

- Closing stock of merchandise (protein supplements, towels, etc.): ₹1,50,000 at cost

Required:

(a) Explain the concepts of **business income, revenue recognition, and the role of depreciation** in profit measurement as per the Semester I syllabus. Why are different depreciation methods available? *(3 marks)*

(b) Calculate the **annual depreciation expense** for the first three years (2023–24, 2024–25, and 2025–26) under both the **straight-line method** and the **diminishing balance method**. Present your calculations clearly in a table format. *(4 marks)*

(c) Advise the owner which depreciation method is more appropriate for City Fitness Studio from the viewpoints of **prudence, comparability, and true & fair view**. Which method would result in higher reported profit in the first year? How would your choice affect loan negotiations? *(3 marks)*

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SUBJECT 2: PRINCIPLES AND PRACTICE OF MANAGEMENT

Maximum Marks: 10 | Word Limit: 500–600 words

Answer any ONE of the following questions:

Question 2A: Planning & Organising in a Skills Institute

An NGO-based skills training institute named **"Skill Edge"** has recently received government funding to launch a new **6-month certificate course in Digital Accounting** for B.Com graduates. The director wants to commence the first batch within three months. However, the institute faces several challenges:

- Unclear course design and syllabus structure
- Uncertainty regarding faculty allocation and scheduling
- Confusion about classroom and laboratory resource management
- Ambiguous responsibility distribution among staff
- Excessive time spent in meetings without clear outcomes.
- Poor coordination between the academic and placement cells

Required:

(a) As the academic coordinator, prepare a **step-by-step planning process** for launching the course within the deadline. Explain the following elements: setting objectives, developing premises, identifying alternatives, evaluating alternatives, and selecting the best option, and developing derivative plans. *(3 marks)*

(b) Propose an **appropriate organisational structure** for Skill Edge to manage this new initiative. Choose from: **line structure, staff structure, functional structure, or project-based structure**. Justify your choice using concepts such as **departmentation, delegation of authority, centralisation–decentralisation, and span of management** from the Semester I syllabus. *(4 marks)*

(c) Explain how **effective planning and organising** can address the coordination and control problems currently faced by Skill Edge. How will clear plans and well-defined organisational roles improve operational efficiency? *(3 marks)*

OR

Question 2B: Leadership, Motivation & Control in Manufacturing

"East Tech Fans Ltd." is a mid-sized manufacturing company facing serious operational challenges:

- **High labour turnover** and declining productivity on the shop floor
- Workers complain of **autocratic supervision, one-way communication,** and lack of recognition for satisfactory performance.

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- Supervisors argue that workers are unmotivated, interested only in wages, and require strict control.

- Quality defects are increasing and worker absenteeism is at 15% (industry average: 5%)

- The HR department is considering leadership training programs and a redesigned reward system.

Required:

(a) **Diagnose the current leadership style** at East Tech Fans Ltd. using three different frameworks from the syllabus:

- **Likert's Four Systems of Management**

- **Blake and Mouton's Managerial Grid**

- **McGregor's Theory X and Theory Y**

Which theory best explains the supervisor–worker relationship in this case? *(3 marks)*

(b) Using **Maslow's Need Hierarchy** and **Herzberg's Two-Factor Theory**, design a **revised motivation and reward system** for shop-floor workers. Explain how addressing hygiene factors and motivators can reduce turnover and improve productivity. *(4 marks)*

(c) Recommend **specific leadership and control measures** that can help East Tech Fans Ltd. transform its work environment and improve performance. Link your recommendations to the **functions of directing and control** outlined in the Semester I syllabus. *(3 marks)*

SUBJECT 3: MICROECONOMICS (IDC/MDC - 1)

Maximum Marks: 10 | Word Limit: 500–600 words

Answer any ONE of the following questions:

Question 3A: Demand, Supply & Market Equilibrium

The market for a popular online coaching institute **"AI in Commerce Tutorials"** in Kolkata is initially in equilibrium. At the beginning of the academic year, the following situation emerges:

Initial Market Condition (Basic Course):

- Course fee per student per semester: ₹8,000

- Number of enrolled students: 200

- Market in equilibrium

New Developments (Next Courses onwards):

- **Demand-side shift:** Introduction of a revised AI syllabus (2023 onwards) creates increased student interest. Aggressive social-media marketing by the institute further boosts demand.

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- **Supply-side constraint:** Due to shortage of qualified faculty with expertise in the new syllabus, the institute can increase capacity only gradually. The cost of hiring and training teachers rises significantly, reducing the institute's ability to supply seats.

Required:

(a) Explain the concepts of **demand, supply, demand function, supply function** and the **determinants of demand and supply** using the coaching market as an example. Draw and label diagrams showing the initial equilibrium. *(3 marks)*

(b) Analyse the impact of the **rise in student interest (rightward shift in demand)** and **limited capacity / higher costs (leftward shift in supply)** on the equilibrium fee and number of students. Use **supply and demand diagrams** to show the new equilibrium position. What happens to fee and enrolment in the short run and long run? *(4 marks)*

(c) **Clearly distinguish** between:

- Movement along the demand curve vs. shift of the demand curve
- Movement along the supply curve vs. shift of the supply curve

Illustrate each distinction with reference to the AI in Commerce Tutorials case. *(3 marks)*

OR

Question 3B: Consumer Behaviour – Cardinal & Ordinal Approaches

Riya, a B.Com student, allocates a **monthly budget of ₹3,000** for study-related consumption. She spends this budget on two goods:

1. **Printed reference books** (average price: ₹500 per book)
2. **Online educational subscriptions** (average price: ₹1,000 per month)

Over time, Riya observes:

- Purchasing more copies of the same book provides diminishing satisfaction.
- Access to a wider range of digital resources and learning platforms significantly increases her overall satisfaction.
- Prices of both goods remain constant.
- Her monthly budget of ₹3,000 is fixed.

Required:

(a) Explain Riya's consumer behaviour using the **cardinal utility approach**. Define **total utility, marginal utility,** and the **law of diminishing marginal utility**. Show how Riya attains **consumer equilibrium** when allocating her ₹3,000 budget between books and subscriptions. *(3 marks)*

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(b) Reinterpret the same situation using the **ordinal approach** with **indifference curves and budget line**. Explain the properties of indifference curves, the concept of **marginal rate of substitution (MRS)**, and how Riya reaches equilibrium at the point of tangency between her indifference curve and budget line. *(4 marks)*

(c) **Compare the insights** obtained from the cardinal and ordinal approaches. Which approach is more realistic for understanding modern students' demand for educational goods and services? Comment on the assumptions and limitations of each approach. *(3 marks)*

GENERAL INSTRUCTIONS

1. **Neat Presentation:** Use clear headings, subheadings, and bullet points where appropriate.
2. **Diagrams & Tables:** Include labelled diagrams (if applicable).
3. **Calculations:** Show all working notes clearly (especially for Financial Accounting I).
4. **Word Limit:** Strictly maintain 500–600 words per question. Answers exceeding 650 words may lose marks.
5. **Units & Currency:** Use Indian rupees (₹) consistently. Specify units clearly in calculations.
6. **Academic Honesty:** All work must be original. Plagiarism will result in disciplinary action.

SUBMISSION CHECKLIST

• ☐ All three questions answered (one from each subject)

• ☐ Cover Page included with Name, UID, APAAR ID clearly written

• ☐ Index Page included showing subject name with corresponding page numbers

• ☐ Pages properly numbered and arranged subject-wise

• ☐ Working notes and calculations shown (for practical/numerical questions)

• ☐ All calculations shown step-by-step with proper units

• ☐ Assignment checked within the prescribed deadline

  (20th February 2026 – 25th February 2026 as per Official WhatsApp Group schedule)

• ☐ Submission to be done on the date of TU – II Examination

  (11th March 2026)

• ☐ Assignment verified before final submission

Best wishes with your Semester I Assignment!

For clarifications or queries, please contact the Department of Commerce Office during office hours.