



**Tilak Maharashtra Vidyapeeth,  
Pune**

**HOME ASSIGNMENTS**

**S.Y.B.Com.**

**4<sup>th</sup> Semester**

**2017-18**

**Read the following instructions carefully before writing Home Assignments and follow them.**

Home Assignments are an integral and compulsory part of the programme.

Home Assignments help you even in preparation for annual examination.

There is separate passing for internal assessment.

- For essay type question you are supposed to write an answer of 40 to 50 lines
- Answers with proper introduction and conclusion are treated as ideal.
- Your answer should cover all points and sub-points of the related topic.
- Attach the supplements with proper sequence.
- Your Assignments should reach us before the scheduled time.
- Please fill up separate cover page for each assignment and write the assignments on A4 size line paper.
- Write your correct PRN number, course name, student name, address, subject name, subject code on each cover page.
- Assignments received after due date will not be accepted. (Centers please do inform students about the assignment submission dates assignments received from center after due date will not accepted)

**Dates of Home Assignment Submission**

Details	Submission Date
Without Late fees	28 <sup>th</sup> February 2018
With Late fees (late Fees Rs. 50/- per assignment)	15 <sup>th</sup> March 2018

## **Home Assignments May 2017-2018**

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**Subject Name: - M.S. Office**

**Subject Code: - (BCS-401)**

**(16 Marks for Each Question)**

**80 Marks**

**Answer the following (Attempt any 8)**

- 1) Explain Standard tool bar & Status bar options of M.S. Word
- 2) Write details about Column and Row in M.S. Excel.
- 3) Write details on “Design” option available in PowerPoint.
- 4) Write in detail uses of PowerPoint.
- 5) Explain in detail uses and functions of Word.
- 6) What are the uses of M.S. Excel and explain in detail “Function” option in M.S. Excel?
- 7) Describe in details any five options available in menu bar of M.S. word.
- 8) Describe in detail the steps to create Chart in M.S. Word.? What is the function of UNDO command in M.S. Word?
- 9) Compare any three chart types available in Excel.

## Home Assignments May 2017-2018

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**Subject Name: - Business Regulatory Framework**

**Subject Code: - (BCC-401)**

**(16 Marks for Each Question)**

**80 Marks**

**Answer the following (Attempt any 5)**

1. Which are the various kinds of contract?
2. State the rights of an unpaid seller against the goods and buyer personally
3. Which are the rules for delivery of goods?
4. When does the offer get lapsed?
5. Which are the various kinds of Trademark?
6. Write short note on :-
  1. Free Consent.
  2. Bills of Exchange.

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**गृहपाठ मे २०१६-१७**

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**विषयाचे नाव - व्यवसाय नियमन संरचना**

**विषयाचा कोड (बी.सी.सी.४०१)**

**प्रति प्रश्न १६ मार्क**

**८० मार्क**

**खालिल प्रश्नांची उत्तरे द्या (कोणतेही ५)**

१. कराराचे विविध प्रकार कोणते?
२. अदत्त विक्रेत्याचे मालाबाबत व खरेदीदाराबाबत हक्क स्पष्ट करा.
३. माल पाठवणीचे नियम कोणते?
४. प्रस्ताव केंव्हा संपुष्टात येतो?
५. ट्रेडमार्कचे विविध प्रकार कोणते?
६. टिपा लिहा :-
  १. 'मुक्त संमती'
  २. हुंडी

## Home Assignments May 2017-2018

**Subject Name: - Advanced Accountancy**

**Subject Code: - (BCC-402)**

**(16 Marks for Each Question)**

**80 Marks**

**Answer the following (Attempt any 5)**

- 1) Explain the Advantages and objectives of Ratio analysis.
- 2) A Fire broke out in the premises of Manisha Company on 1<sup>st</sup> July 2012 and stock of the value of Rs.1, 57,500 was salvaged and the books and records were saved.  
Following information was obtained:

<b>Particulars</b>	<b>Rs.</b>
Stock on 1 <sup>st</sup> April 2011	4,20,000
Stock on 31 <sup>st</sup> March 2012	4,20,000
Sales from 1 <sup>st</sup> April to 30 <sup>th</sup> June 2012	5,10,000
Purchases from 1 <sup>st</sup> April to 30 <sup>th</sup> June 2012	3,15,000
Sales for the year ended 31 <sup>st</sup> March 2012	15,00,000
Purchases for the year ended 31 <sup>st</sup> March 2012	9,00,000

Calculate the amount of claim to be submitted to the Insurance Company in respect of loss of stock.

- 3) On 1<sup>st</sup> July 2015 Dev Investment Ltd. held Rs. 1,00,000-6% debentures of Kiran Ltd. in the books at Rs. 95,600 interest is payable on 31<sup>st</sup> July and 31<sup>st</sup> January.
- Purchase: 1<sup>st</sup> Sept. 2015- Rs.50,000 @ 98 Cum Interest and  
1<sup>st</sup> Jan. 2016 Rs. 40,000 @ 98 Ex Interest
- Sales: 31<sup>st</sup> March 2016 Rs. 80,000 @ 101 Cum Interest  
15 June 2016 Rs. 60,000 @ 102 Ex Interest.
- Show investment Account.

- 4) Shri Pratap Patil has kept books under single system following information is obtained from his books.

<b>Particulars</b>	<b>1-4-2015</b>	<b>31-03-2016</b>
Cash at bank	15,000	-----
Debtors	12,000	15,000
Stock in Trade	18,000	12,000
Furniture	1,000	1,200
Loose Tools	1,800	1,800
Creditors	15,000	14,000
Bank Overdraft	-----	3,000

During the year he has withdrawn from business Rs.5000 of which Rs. 3000 are spent in purchasing shared of Pragati Traders Ltd. as business investment loose Tools are to be written off by 20% charge depreciation on furniture at 10% and make reserve for Doubtful debts at 5% debtors.

**Prepare: 1) Statement of Affairs**

**2) Statement of Profit and loss for the year ending 31.3.2016**

5) Ranjana Co. Ltd. has submitted the Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March 2012 calculate

- 1) Gross Profit Ratio
- 2) Net Profile Ratio
- 3) Operating Ratio

Trading Profit & Loss Account for the year ended 31<sup>st</sup> March 2012

Particulars	Rs.	Particulars	Rs.
To Stock	76,250	By Sales	5,00,000
To Purchases	3,15,250	By Closing Stock	98,500
To Wages	7,000		
To G.P.	2,00,000		
	<b>5,98,500</b>		<b>5,98,500</b>
To Administrative Expenses	1,01,000	By G.P.	2,00,000
To Finance Expenses	7,000	By Non-Operating Incomes	
To Selling Expenses	12,000	Interest on securities	1,500
To Non-Operating		Dividend	3,750
Loss of sale of Securities	2,000	Profit on sale shares	750
To Net Profit	84,000		
	<b>2,06,000</b>		<b>2,06,000</b>

- 6) Short Notes: -
- 1) Current Ratio
  - 2) Types of Branches

## Home Assignments May 2017-2018

**Subject Name: - Taxation & Auditing**

**Subject Code: - (BCC-403)**

**(16 Marks for Each Question)**

**80 Marks**

**Answer the following (Attempt any 5)**

- 1) Mr. Nagraj an employee of "X" Ltd has submitted the following data regarding his income.
  - 1) Basic Salary Rs. 15000 p.m.
  - 2) Dearness Allowance Rs. 2000 p.m.
  - 3) Contribution to RPF @ 14% of salary (by employer)
  - 4) City compensatory allowance Rs. 100 p.m.
  - 5) Tiffin allowance Rs. 200 p.m.
  - 6) H.R.A. Rs. 1000 p.m.
  - 7) Entertainment allowance Rs. 200 p.m.
  - 8) Travelling allowance 2000 (Unspent-200)
  - 9) Assistant allowance for performance of duties Rs. 3000 p.m. (Rs. 2000 p.m.)
  - 10) Professional development allowance p.m. Rs.4000 p.m. (Actual expenses Rs. 20,000 for the year)
  - 11) He has allotted equity shares of which fair market values was Rs. 62000 under employees' stock option plan. The co. deducted Rs. 27000 from his salary for these shares
  - 12) The assessee's two children are studying in the school run by the employer the cost of education in similar institution per student Rs. 1000 p.m.
  - 13) The assessee's is supplied with free gas, water and electricity for which the employer pays Rs. 1000 to outside agency p.m.
  - 14) Rent paid by the assessee for the house is Rs. 1500 p.m.
  - 15) Professional tax deducted from salary Rs. 225 p.m. kindly compute the taxable income from salary for the assessment year 2015-16
- 2) Mr. Annasaheb had received the following incomes during the year ending 31/3/2015.
  - 1) Basic Salary Rs. 35000 p.m.
  - 2) D.A. (Part of retirement benefit) Rs. 10000 p.m.
  - 3) H.R.A. Rs. 1000 p.m.
  - 4) A Transport Allowance Rs 2000 p.m.
  - 5) He paid professional tax Rs. 2500 p.a.
  - 6) He is staying at rented house in Pune for which he is paying a rent of Rs.17000 p.m.
  - 7) During the year he sold his investment in shares of co. within two months for Rs. 1,50,000/-. He had purchased it for Rs. 90,000 on 01.07.2014.
  - 8) He contributed Rs. 5500 p.m. towards RPF. His employer also made a similar contribution.
  - 9) He deposited Rs.20,000/- in P.P.F.
  - 10) He paid LIC premium of Rs. 25000/- on his own policy and Rs. 10000/- for the policy on the life of his wife
  - 11) He received interest a) on his R.P.F. balance at 10% p.a. Rs. 26000/- and b) on F.D.R. in bank of maharashtra Rs. 7000/-.
  - 12) He received income from Lottery Rs. 14000/- (Net & TDS at 30%)
  - 13) His employer deducted Rs. 30000/- as income tax from his salary.

Compute the taxable income and tax Liability of Mr. Annasaheb for the A.Y. 2015-2016.

- 3) From the information given below, find out the income under the head “Income from House Property” for the assessment year 2014-15. The below stated properties are let out throughout the previous year 2013-14 Municipal tax (paid) is at the rate of 20%

Particulars	HP-I (Rs)	HP - II (Rs)
Municipal valuation	1,90,000	1,90,000
Fair rent	1,85,000	1,95,000
Standard rent	1,70,000	1,70,000
Annual rent	2,16,000	1,75,000
Unrealized rent for the P.Y. 2013-14 (All condition of rule 4 are satisfied)	30,000	30,000
Interest on borrowed capital (per annum)	36,000	36,000

- 4) From the following profits and loss account of Manufacturer for the year ended 31<sup>st</sup> March 2014, determine his income from business for the assessment year 2014-15

Particulars	Amount	Particulars	Amount
To General Expenses	30,000	By Gross Profit	4,00,000
To Advertising	10,000	By Commission`	1,000
To Fire Insurance premium	6,000	By Income tax refund (Interest included Rs. 3000)	30,000
To Salaries (including to son 12, 000)	60,000		
To Provision for bad debts	20,000		
To Provision for income tax	10,000		
To Provision for depreciation	30,000		
To Interest on capital	10,000		
To Postage, telegram etc.	4,000		
To Interest on bank loan	10,000		
To Sales tax	10,000		
To Law Charges	5,000		
To Net Profit	2,26,000		
	<b>4,31,000</b>		<b>4,31,000</b>

**Other Information:**

- General expenses included amount of Rs.3, 000/- given as donation to school.
  - Bad debts written off during the year amount to Rs. 6,000/-.
  - Actual amount of income tax paid during the year is Rs. 15,000/-.
  - The amount of depreciation allowable is Rs. 20,000/-.
  - Sales tax includes Rs. 2000 being interest for late payment of this tax in an earlier year.
- 5) Write the duties & liabilities of auditor.
- 6) Short notes:- 1. Audit Report                      2. Qualification of Auditor

विषयाचे नाव - आयकर आणि अंकेक्षण

विषयाचा कोड (बी.सी.सी.४०३)

प्रति प्रश्न १६ मार्क

८० मार्क

खालिल प्रश्नांची उत्तरे द्या (कोणतेही ५)

१. श्री. नागराज हे एक्स लि. कंपनीत कामाला असुन त्यांनी खालीलप्रमाणे माहिती दिली असुन त्या आधारे त्यांचे करपात्र उत्पन्न काढा.

१. मूळ पगार रू. १५,००० दरमहा
  २. महागाई भत्ता रू.२,००० दरमहा
  ३. मान्यता प्राप्त भविष्य निर्वाह निधीस मालकाची वर्गणी पगाराच्या १४% दराने आहे.
  ४. शहर पूरक भत्ता रू. १०० दरमहा
  ५. जेवण भत्ता (निव्वळ खर्च रू.३,७००) रू.६००० द. म.
  ६. घरभाडे भत्ता रू. १,००० द.म.
  ७. मनोरंजन भत्ता रू.२०० द. म.
  ८. प्रवासी भाडे रू. २००० (न झालेला खर्च रू.२००)
  ९. कार्यालयीन कामकाजासाठी मदतनीस खर्च रू. ३००० द.म. (न झालेला खर्च रू.२००)
  - १०.व्यावसायिक सुधारणा खर्च रू. ४००० द.म. (एकूण रू.२०,००० वर्षभरातील खर्च)
  - ११.त्यांना रू. ६२००० हजाराचे भाग देण्यात आले होते. त्या कारणास्तव कंपनीने त्यांच्या पगारातून रू. २७००० वजा केले.
  - १२.श्री. नागराज यांची दोन मुले मालक चालवीत असलेल्या शाळेत शिकत आहेत. अशा प्रकारच्या शाळांचा शैक्षणिक खर्च रू.१००० द.म. इतका आहे.
  - १३.मालकाने त्यांना गॅस, पाणी आणि वीजपुरवठा यांच्या सोयीकरीता रू. १००० द.म. दिले आहे.
  - १४.श्री. नागराज हे भाड्याच्या घरात राहत असुन दरमहा १५०० भाडे भरतात.
  - १५.त्यांचा व्यावसायिक कर रू.२२५ द.म. पगारातून वजा होतो.
- श्री. नागराज यांचे २०१५-१६ या करआकारणी वर्षाचे पगारापासुचे करउत्पन्न काढा.

२. श्री. अण्णासाहेब यांनी खालील प्रमाणे वर्ष ३१.३.२०१५ चे उत्पन्न मिळाले आहे.

१. मूळ पगार- ३५,००० द.म.
२. महागाई भत्ता (निवृत्ती लाभासाठी ग्राह्य) रू.१०,०००
३. घरभाडे रू. १०,००० द.म.
४. वाहतुक भत्ता रू. २००० द. म.
५. व्यवसाय कर रू. २५००
६. ते भाड्याच्या घरात राहीत असुन रू. १७००० द.म. घर भाडे देतात.
७. या आर्थिक वर्षात त्यांनी त्यांच्या दोन रू.१,५०,००० च्या भागामधील गुंतवणुक विकल्या र त्या त्यांनी रू. ९०,००० ला १/७/१४ मध्ये विकत घेतल्या होत्या.
८. मान्यताप्राप्त भविष्य निर्वाह निधीकरीता रू. ५५०० द.म. जमा रक्कम मालकाने ही सारखी रक्कम भविष्य निर्वाह निधीसाठी जमा केला.
९. श्री. अण्णासाहेब यांनी रू.२०,००० पीपीएफ मध्ये गुंतवले आहे. (सार्वजनिक भविष्य निर्वाह निधी)
- १०.त्यांनी त्यांच्या स्वतःचा एल.आय. सी. हप्ता रू.२५००० व त्यांच्या पत्नीचा एल.आय.सी.हप्ता रू.१०,००० जमा केला.
- ११.त्यांना भविष्य निर्वाह निधीवर व्याज १०% दराने २६००० व बँक ऑफ महाराष्ट्रातील गुंतवणूकीवर रू.७००० दराने व्याज मिळाले.
- १२.त्यांना लॉटरीवरील उत्पन्न रू.१४००० मिळाले (नेट अँड टि. डी. एस्.@ ३०%)

१३. आयकर रू. ३०,००० त्यांच्या पगारातून कपात करण्यात आला आहे.

वरील माहितीच्या आधारे श्री. अण्णासाहेब यांचे वर्ष २०१५-१६ साठीचे करपात्र उत्पन्न व आयकराची रक्कम काढा.

३. खाली दिलेल्या माहितीच्या आधारे कर आकारणी वर्ष २०१४-१५ करिता घरापासूनचे करदेय उत्पन्न काढा. दोन्ही घरे करपूर्व वर्ष २०१३-१४ मध्ये भाड्याने दिलेली असून नगरपालिका कर २०% दराने भरला आहे.

तपशील	घर - १	घर - २
नगरपालिका मुल्यांकन	१,९०,०००	१,९०,०००
वाजवी भाडे	१,८५,०००	१,९५,०००
प्रमाणित भाडे	१,७०,०००	१,७०,०००
वार्षिक भाडे	२,१६,०००	१,७५,०००
बुडीत भाडे करपूर्व वर्ष २०१३-१४ (रूल ४ च्या अटीची पूर्तता झाली आहे)	३०,०००	३०,०००
कर्जावरील व्याज (वार्षिक)	३६,०००	३६,०००

४. ३१ मार्च २०१४ रोजी संपणाऱ्या उत्पादकाच्या खाली दिलेल्या नफा-तोटा पत्रकावरून करनिर्धारण वर्ष २०१४-१५ चे व्यवसायापासूनचे करपात्र उत्पन्न ठरवा.

तपशील	रू.	तपशील	रू.
इतर खर्च	३०,०००	ढोबळ नफा	४,००,०००
जाहिरात खर्च	१०,०००	कमिशन	१,०००
आग विमा हप्त्या	६,०००	आयकर परतावा (व्याज रू. ३,०००)	३०,०००
पगार (मुलाला पगार रू. १२,०००)	६०,०००		
बुडीत कर्ज तरतूद	२०,०००		
आयकर तरतूद	१०,०००		
घसारा तरतूद	३०,०००		
भांडवलावरील व्याज	१०,०००		
पोस्टेज आणि तार	४,०००		
बँक कर्ज व्याज	१०,०००		
विक्री कर	१०,०००		
कायदेखर्च	५,०००		
निव्वळ नफा	२,२६,०००		
	४,३१,०००		४,३१,०००

इतर माहिती-

१. इतर खर्चांमध्ये रू. ३,००० हे शाळेला देणगी म्हणून दिलेली रक्कम समाविष्ट आहे.
२. प्रत्यक्ष बुडीत कर्ज खर्च रू. ६,०००
३. यावर्षी प्रत्यक्ष भरलेला आयकर रू. १५,०००
४. मान्यता प्राप्त घसारा रू. २०,०००
५. आधीच्या वर्षी विक्रीकर उशीरा भरल्याने भरावे लागलेले व्याज रू. २,००० हे विक्रीकराच्या रकमेत समाविष्ट आहे.

५. कंपनी अंकेक्षकाच्या कर्तव्य (Duties) आणि जबाबदाऱ्या (Liabilities) स्पष्ट करा.

६. टीपा लिहा- १. अंकेक्षण अहवाल

२. कंपनी अंकेक्षणाची पात्रता