NOTICE OF THE HOME ASSIGNMENT

Department of Accountancy

K.C. Das Commerce College

Date: 25/09/2026

This is for information of B. Com 1st, 3rd and 5th semester students that the Home Assignments of the Department of Accountancy and instructions of submission are given below:

Instructions for students for preparation of Home Assignment:

(i) Cover page of the assignment must contain name of the Student, Class Roll No. (in case of 1st semester), G.U. Roll no. (in case of 3rd and 5th semester), Phone No. and Subject.

(ii) The assignment will carry 6 marks.

(iii) The students are asked to submit the hard copy of the assignment to the concerned teachers in their respective classes. The assignment submission date of hard copy is fixed on 1st October and 3rd October,2026.

(iv) Students have to complete their assignment within maximum 500 words only (both side of a A4 size paper) with margin in both the sides.

(v) Last date of uploading the soft copy of assignments in respective LMS classes is **03/10/2025 without fail.**

Topics of the Home Assignments:

B. Com 1st Semester
Financial Accounting (06 marks) **Assignments:** A company follows different accounting practices for similar transactions in different years. Analyse the problems that may arise from such practices. Explain how accounting standards help in ensuring consistency and comparability in accounting information.
B. Com 3rd Semester
Advanced Financial Accounting (06 marks) **Assignments:** Discuss the various alternatives available to settle the account between the lessee and the lessor in case the lessee could not carry on the work under the working of a royalty agreement due to strike.
B. Com 5th Semester
Management Accounting (06 marks) **Assignments:** "A Budget is a means and not an end in itself. While traditional budgetary control serves as an effective mechanism for cost control, it often encounters severe behaviour resistance and operational limitations in a dynamic business environment" In the light of this statement, critically evaluate the mechanistic limitations of incremental budgeting.
B. Com 5th Semester Indirect Taxes (Marks 06) **Assignments:** Explain the treatment of inter-oil company sale of petroleum products under Value Added Tax? Also explain the procedure for calculating VAT.

(Dr. Bipul Ch. Kalita)

Head, Department of Accountancy

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