

NOTICE OF THE HOME ASSIGNMENT

Department of Accountancy

K.C. Das Commerce College

Date : 20/09/2025

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:

A. Instructions:

- (i) The students must write their Class, Class/GU Roll No., Name and subject clearly at the top of the assignment page.
- (ii) The question 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.
- (iv) Students have to complete their assignment within maximum four pages (both side of a A4 size paper) only.
- (v) Last date of uploading the assignments in LMS is **27/09/2025 without fail.**

Details of submission are as below:

Class	Subject	Date	Time	Room (Hard Copy)	Soft copy to be uploaded through LMS to :
B.Com. 1 st Sem.	FAC A	24/09/2025	12.00 noon	208	Mr. Dhruva Jyoti Sarma
	FAC B	24/09/2025	11.00 AM	205	Mr. Dhruva Jyoti Sarma
	FAC C	25/09/2025	3.00 PM	204	Mr. Manoj Kr. Kedia
	FAC D	24/09/2025	12.00 noon	203	Dr. Bijoy Kalia
	FAC E	24/09/2025	2.00 PM	112	Mr. Manoj Kr. Kedia
	FAC F	25/09/2025	3.00 PM	301	Ms. Rimjhim Borah
B.Com. 3 rd Sem.	AFA Gr. A	24/09/2025	2.00 PM	201	Dr. Safiqul Haque
	AFA Gr. B	24/09/2025	2.00 PM	301	Dr. Bipul Ch. Kalita
	AFA Gr. C	24/09/2025	2.00 PM	206	Mr. Dhruva Jyoti Sarma
	E-filing Gr. A	24/09/2025	11.00 AM	206	Dr. Safiqul Haque
	E-filing Gr. B	25/09/2025	10.00 AM	105	Dr. Safiqul Haque
	E-filing Gr. C	25/09/2025	10.00 AM	206	Mr. Dipjoy Langthasa
B.Com. 5 th Sem.	MAC Gr. A	26/09/2024	3.00 PM	301	Dr. Bijoy Kalia
	MAC Gr. B	26/09/2024	11.00 AM	213	Mr. Dipjoy Langthasa
	MAC Gr. C	26/09/2024	1.00 PM	203	Mr. Dipjoy Langthasa
	ITL Gr. A	26/09/2024	12.00 noon	105	Mr. Bikash Jain
	ITL Gr. B	26/09/2024	3.00 PM	112	Mr. Bikash Jain
	ITL Gr. C	26/09/2024	12.00 noon	208	Ms. Rimjhim Borah

(B) Topics of the Home Assignments:

B.Com 1st Semester
Financial Accounting (06 marks)
Assignments: Outline brainwork for preparation and presentation of financial statement as per Accounting Standards.
B.Com 3rd Semester
Advanced Financial Accounting (06 marks) 3 rd Semester
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.

E-filing of Returns
(6 marks)

Assignments:

Mr. X is a salaried individual working in a private company in Guwahati. His annual income for the Assessment year 2025-26 is Rs. 10,50,000. He has saving in LIC, PPF and NSC, which are qualify for deduction U/S 80 C of the Income Tax Act.

Earlier Mr. X used to file his returns manually with the help of a tax consultant. However, this year he decided to file his Income Tax Return (ITR) electronically through the E- filling portal.

What are the benefits he will get from such change and also challenges he will face this year.

B.Com 5th Semester

Management Accounting
(06 marks)

Assignments:

“Budgetary Control means worrying before work rather than after. Its key notes are planning, Co-ordination and control” Explain the Statement with justification.

Indirect Tax Laws
(06 marks)

Assignments:

“Place of supply is very crucial for determining GST liability”? Explain the statement with example



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