



TAMIL NADU OPEN UNIVERSITY

Chennai – 15

School of Social Sciences

SPOT ASSIGNMENT

B.Com – Computer Application – Third Year

COURSE	COURSE CODE	ACADEMIC YEAR
Advanced Accounting	BBCA - 31	2016-2017
Time: 1 Hour		Total Marks: 25

Write an essay on any two of the following:

1. Explain the process of Issue and Redemption of preference shares.
2. Explain the process of Liquidation of companies.
3. Balance sheets of Z Ltd. And A Ltd. Are given below as at 31st December, 2002:

Liabilities	Lt . Rs.	A Ltd. Rs.	Assets	Ltd. Rs.	Ltd. Rs.
	2,00,000		Sundry Assets	3,10,000	6,00,000
	40,000		(no goodwill)	30,000	---
Share capital (Rs.10)	1,00,000		Loan to A Ltd.	50,000	---
Reserves and Surplus	---	4,00,000	Investments		
7% Debentures (Rs.100)	50,000	1,00,000	5,000 shares in A Ltd.		
Loan from Z Ltd.		---			
Other liabilities		30,000			
		70,000			
	3,90,000	6,00,000		3,90,000	6,00,000

A Ltd takes over Z Ltd. on the following terms:

- a. A Ltd. will issue sufficient number of shares at Rs.11 each and pay 50 paise cash per share held by members of Z Ltd.
- b. 7% Debentures of Z Ltd. are to be paid at 8% premium by issue of sufficient number of 8% debentures of A Ltd. at Rs.90.

Show journal entries and significant ledger accounts in the books of both the companies. Also draft balance sheet of A Ltd. after absorption.

[**Ans.** Purchase consideration ± Rs.2,83,000, Loss on Realisation ± Rs.15,000.
Balance Sheet of A Ltd. total ± Rs.9,12,000].

4. From the following ledger balances of Laxmi Bank, prepare the Profit and Loss Account and Balance Sheet as on 31st March 2004.

	Rs.(µ000)
Share Capital:	
12,500 Equity shares of Rs.100 each	1,250
Statutory Reserve	600
Current Accounts and Deposit Accounts	7,732
Profit and Loss Account (Balance)	15
Interest paid	27
Government Securities	600
Other securities	825
Shares and Stock	637
Payment to employees	74
Depreciation on Premises	22
Interest, discount and commission	245
Cash in hand and with RBI	1,584
Money at call and short notice	274
Bills discounted	379
Loans and advances	4,665
Bank premises and furniture	418
Non-Banking assets	337

Make a provision for rebate on Bills discounted Rs.3,000.



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COURSE	COURSE CODE	ACADEMIC YEAR
Commercial Law and Industrial Law	BBCA - 32	2016-2017
Time: 1 Hour		Total Marks: 25

Write an essay on any one of the following:

1. Describe the various types of contracts.
2. Explain the Duties and right of unpaid vendor.
3. Write a short note on Bailment and Pledges.
4. Explain the salient features of Industrial Disputes Act 1947.



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COURSE	COURSE CODE	ACADEMIC YEAR
Cost Accounting	BBCA - 33	2016-2017
Time: 1 Hour		Total Marks: 25

Write an essay on any one of the following:

1. Describe the Functions, Importance, advantages and limitations of cost accounting.
2. Explain the methods of pricing the issues of materials.
3. What is meant by Reconciliation between cost and financial books? Why is it necessary?
4. Describe the different methods of costing.



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COURSE	COURSE CODE	ACADEMIC YEAR
Business Information Systems	BBCA - 34	2016-2017
Time: 1 Hour		Total Marks: 25

Write an essay on any one of the following:

1. Describe the Office Automation Technologies.
2. Explain the nature and functions of Decisional Support Systems.
3. Explain about Enterprise Resource Planning and its Advantages.
4. Describe the different types of database management systems.



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COURSE	COURSE CODE	ACADEMIC YEAR
Business Accounting Software	BBCA - 35	2016-2017
Time: 1 Hour		Total Marks: 25

Write an essay on any one of the following:

1. Explain the process of making entries in Cash book using Tally.
2. Explain about VAT activation and classification.
3. Explain the Configuration of Tally for TDS.
4. Explain the methods of Consolidation of Accounts and other reports.