Prahladrai Dalmia Lions College of Commerce & Economics
(Government Aided & Affiliated to University of Mumbai & AICTE,New Delhi)
NAAC Re-accredited with 'A' Grade (III Cycle) ISO 21001:2018 Certified
University of Mumbai Recognised Research Centre in Accountancy,Commerce & Business Economics
A Government Approved Hindi Linguistic Minority Institute

Date:22/08/2026

NOTICE

B. COM (ACCOUNTING & FINANCE) SYBAF (Semester III)
CIA Internal Project Assignment Submission
Instructions for the students for internals projects submission

1. Date & Time of Assignment Submission - **As per the time table given below.**
2. Students have to be present in person for the submission.
3. Internal project topics are also uploaded on the college website.
4. Submission of projects or assignments to be done on proper A4 size paper, handwritten by the candidate himself only.
5. The Front page should contain details of Roll no, Name of the student, Semester, Subject along with certificate provided by the class mentors.
6. If the student fails to present himself on the given date and time, he will be marked **ABSENT** for the said subject.
7. Any Submissions after the above-mentioned date and time will not be accepted and entertained under any circumstances.

Pankaj		Snaika	
Mr. Pankaj Jain	CA. Durgesh Kenkre	Ms. Subhashini Naikar	Prof. (Dr.) D. N. Ganjewar
(Coordinator)	(Exam Convener)	(Vice- Principal, SFC)	(Principal)

DI/R-IPS/EXAM/00

SCHEDULE OF VIVA VOCE SYBAF A

Sr. No	Date	Day	Time	Name of Course	Name of Faculty
1	**2/09/2026**	Wednesday	9:20 am to 11:20 am	Business Statistics	Mr.Aditya Mahyavanshi
2	**3/09/2026**	Thursday	8:00 am to 9:00 am 9:20 am to 11:20 am	Mutual Fund Distributor-I Hindi	Ms.Mansi Bafna Ms.Tejaswini
3	**4/09/2026**	Friday	7:00 am to 9:00 am	Cost Accounting-I	Mr.Pankaj Jain
4	**7/09/2026**	Monday	7:00 am to 9:00 am	Financial Accounting-III	Ms.Vibha Bhavsar

SCHEDULE OF VIVA VOCE SYBAF B

Sr. No	Date	Day	Time	Name of Course	Name of Faculty
1	**3/09/2026**	Thursday	7:00 am to 8:00 am 8:00 am to 9:00 am 9:20 am to 11:20 am	Mutual Fund Distributor Business Statistics Hindi	Ms.Mansi Bafna Mr.Pankaj Jain Ms.Tejaswini
2	**4/09/2026**	Friday	7:00 am to 9:00 am 9:20 am to 11:20 am	Financial Accounting-III Cost Accounting-I	Ms.Vibha Bhavsar Mr.Jaydeep Kansagara

SCHEDULE OF VIVA VOCE SYBAF C

Sr. No	Date	Day	Time	Name of Course	Name of Faculty
1	**2/09/2026**	Wednesday	8:00 am to 9:00 am 10:20 am to 11:20 am 11:30 to 1:30 pm	Financial Accounting-III Mutual Fund Distributor-I Hindi	Ms.Vibha Bhavsar Ms.Mansi Bafna Ms.Tejaswini
2	**3/09/2026**	Thursday	9:20 am to 10:20 am	Business Statistics	Mr.Rahul Yadav
3	**4/09/2026**	Friday	9:20 am to 11:20 am	Cost Accounting-I	Mr.Pankaj Jain

FINANCIAL ACCOUNTING-III(FOR ALL DIVISIONS)

Attendance	Notebook	Assignment
90% AND ABOVE	COMPLETE NOTEBOOK	1 SUM ON PROFIT PRIOR TO INCORPORATION AND 1 SUM ON AMALGAMATION OF THE FIRMS
75% TO 89.99%	COMPLETE NOTEBOOK	2 SUMS ON PROFIT PRIOR TO INCORPORATION AND 2 SUMS ON AMALGAMATION OF THE FIRMS AND 1 SUM ON CONVERSION/SALE OF PARTNERSHIP FIRM INTO LIMITED COMPANY
50% TO 74.99%	COMPLETE NOTEBOOK	5 SUMS ON PROFIT PRIOR TO INCORPORATION AND 5 SUMS ON AMALGAMATION OF THE FIRMS
25% TO 49.99%	COMPLETE NOTEBOOK	3 SUMS ON PROFIT PRIOR TO INCORPORATION AND 3 SUMS ON AMALGAMATION OF THE FIRMS AND 2 SUM ON CONVERSION/SALE OF PARTNERSHIP FIRM INTO LIMITEDCOMPANY **(2 TIMES)**
LESS THAN 25%	COMPLETE NOTEBOOK	5 SUMS ON PROFIT PRIOR TO INCORPORATION AND 5

		SUMS ON AMALGAMATION OF THE FIRMS **(3TIMES)**

COST ACCOUNTING-I(FOR B DIVISION)

Q1) Sachin Ltd furnishes the following information :

i)Consumption=300 units per quarter

ii) Cost per unit =Rs 40

iii) Cost of processing an order= Rs 600

iv)Obsolescence =15% p.a.

v)Insurance of Inventory =25% p.a.

You are required to calculate EOQ, Number of Orders Per year, Time between two consecutive orders A Supplier offers a discount of 5% p.a. on a purchase of 600 units. Should it be accepted?

Q2) M/S NK Ltd are the manufacturers of LCD of mobile phones.The following are the details of their operations during 2025

Average Monthly Market Demand-2000 units Ordering

Cost-Rs 150 per order

Inventory Carrying Cost-20% p.a. Cost

of LCD-Rs 650 per LCD Normal

Usage-125 LCD Per week

You are required to calculate EOQ and if the supplier is willing to supply quarterly 1500 units at a discount of 5% ,is it worth accepting ?

Q3) From the following given information Prepare a Stores Ledger Account as per
i)FIFO Method and ii)Weighted Average Method

Date	Particulars
01/03/2025	Opening Stock of 1,000 units @ 10 per unit
02/03/2025	Purchased 2,000 units @ 11 per unit
03/03/2025	Purchased 3,000 units @ 12 per unit
11/03/2025	Purchased 4,000 units @ 13 per unit
21/03/2025	Purchased 5,000 units @ 14 per unit
05/03/2025	Sold 5,400 units
15/03/2025	Sold 2,600 units
31/03/2025	Sold 5,000 units

Q4) From the following particulars Calculate the Machine Hour Rate

Particulars	Amount (Rs)
Purchase Price of Machine	4,00,000
Installation Expenses of Machine	1,00,000
Rent	3750 per quarter
General Lighting for the total area	1,000 per month
Foreman Salary	30,000 per annum
Insurance Premium of the Machine	3,000 per annum
Departmental Overheads for the Machine	5,000 per annum
Consumable Stores	4,000 per annum
Repairs and Maintenance	1,000 per month

Other Information :

i)Power -2 units per hour at 50 paise per unit

ii)The estimated life of the machine is 10 years and scrap value at the end of the 10^{th} year is Rs 1,00,000

iii)The Machine is Expected to run 20,000 hours in its lifetime

iv)The Machine occupies 25% of the total area

v)The Foreman devotes $1/6^{th}$ time for the machines

Q5) A company is having 3 production departments namely A,B,C and 2 Service Departments S1 and S2 .The expenses incurred during the month are as follows :

Particulars	Amount(Rs)

Power	1,100
Lighting	200
Stores Overheads	800
Welfare to Staff	3,000
Depreciation	30,000
Repairs	6,000
General Overheads	12,000
Rent and Taxes	550

Other Information available is as follows :.

Particulars	Dept A	Dept B	Dept C	S1	S2
Direct Wages	30,000	45,000	60,000	15,000	30,000
Direct Materials	15,000	30,000	30,000	22,500	22,500
Staff Number	1,500	2,250	2,250	750	750
Horse power of Machines	6,000	4,500	3,000	1,500	1,500
Asset Value	60,000	40,000	30,000	10,000	10,000
Number of Light Points	10	16	4	6	4
Area(Square Meters)	150	250	50	50	50

You are required to do the Primary Distribution of Overheads and allocate the service costs of department S1 in the ratio of 5:3:2 and that of service dept S2 in the ratio of direct wages

Q6)Explain the need of Material Control

Q7)Write the Advantages and Disadvantages of Machine Hour Rate Method

COST ACCOUNTING-I(FOR A &C DIVISION)

Attendance	Notebook	Assignment
90% AND ABOVE	COMPLETE NOTEBOOK	1 sum each on FIFO , Weighed Average, EOQ, Overhead
75% TO 89.99%	COMPLETE NOTEBOOK	2 sums each on FIFO , Weighed Average, EOQ, Overhead
50% TO 74.99%	COMPLETE NOTEBOOK	5 sums each on FIFO , Weighed Average, EOQ, Overhead
25% TO 49.99%	COMPLETE NOTEBOOK	All Theory & 5 sums each on FIFO , Weighed Average, EOQ, Overhead
LESS THAN 25%	COMPLETE NOTEBOOK	All Theory 2 times & 10 sums each on FIFO , Weighed Average, EOQ, Overhead

MUTUAL FUND DISTRIBUTOR-I(FOR ALL DIVISIONS)

Answer the following questions: Each question is for 8 marks. Use the reference notes given to answer the questions.

1. Explain the concept and characteristics of mutual funds.
2. Discuss the major roles played by mutual funds in the Indian financial system.
3. Explain the different investment objectives that a mutual fund may adopt.
4. Discuss the advantages of mutual funds from the perspective of retail investors.
5. Explain the major limitations associated with mutual fund investments.
6. Distinguish between open-ended and close-ended mutual funds.
7. Explain the classification of mutual funds based on SEBI categorization.
8. Explain the role and functions of an Asset Management Company.
9. Explain the role of service providers and custodian in the functioning of mutual funds.
10. Explain the functions of AMFI.

BUSINESS LAW-I(FOR ALL DIVISIONS)

NOTE: 1.Assignment should be hand written.
2. Choose any 2 topics of your choice
3.Assignment should not be more than 8 pages.

Topic 1: Digital Assets C The Definition of "Goods" *(Sale of Goods & Formation)*

Assignment Prompt: Analyze whether non-fungible tokens (NFTs), downloadable software, and cloud storage rights fall within the legal definition of "goods" under traditional Sale of Goods legislation. Select a recent commercial dispute involving digital assets, evaluate how the court interpreted contract formation and transfer of ownership, and propose legislative updates to address ambiguities in modern digital transactions.

Topic 2: Risk Allocation C Transfer of Property in Future Goods *(Sale of Goods & Formation)*

Assignment Prompt: Draft a hypothetical case study involving an agricultural supply agreement where a seller agrees to deliver a future crop yield that is subsequently partially destroyed by an unexpected weather event. Apply the legal principles governing specific vs. unascertained goods, pinpoint the exact moment property and risk passed to the buyer, and determine which party bears the loss under statutory law.

Topic 3: Caveat Emptor vs. Implied Conditions in AI-Integrated Products (Conditions & Warranties)

Assignment Prompt: Evaluate the legal boundaries between express conditions, implied conditions of merchantable quality, and warranties in contracts involving products with integrated AI software (e.g., autonomous machinery or smart appliances). Construct an argument on whether a unexpected software bug constitutes a breach of condition allowing contract rescission or merely a breach of warranty entitling the buyer to damages.

Topic 4: The Line Between Breach of Condition and Breach of Warranty
(Conditions & Warranties)

Assignment Prompt: Analyze a scenario where a logistics company acquires a fleet of electric commercial vehicles, but the battery range falls 25% short of the manufacturer's specified claims. Evaluate whether this shortfall constitutes a breach of condition (entitling contract termination) or a breach of warranty (entitling damages only), citing relevant judicial precedents and applying the "test of essentiality."

Topic 5: Substantial Performance in Modern Supply Chain Contracts (Performance of Contract)

Assignment Prompt: Critically examine the application of the "Doctrine of Substantial Performance" versus the "Strict Performance Rule" in commercial supply agreements. Using a real or structured hypothetical supply chain dispute, determine whether minor non-conformities in packaging or delivery schedules allow a buyer to reject the goods entirely or obligate them to pay the contract price minus set-off damages.

Topic 6: Third-Party Performance and Delegation Risks (Performance of Contract)
Assignment Prompt: Investigate the legal implications when a seller delegates the performance of a manufacturing contract to a third-party subcontractor without an explicit novation clause. If the subcontractor delivers defective goods or delays delivery, analyze the primary contractor's liability, the buyer's rights of recourse, and the enforceability of performance guarantees.

Topic 7: Anticipatory Breach and the Duty to Mitigate (Breach of Contract)

Assignment Prompt: A supplier explicitly notifies a retailer two months prior to the agreed delivery date that due to raw material shortages, they will be unable to fulfill an order. Analyze the legal options available to the retailer: should they terminate immediately or treat the contract as operative until the due date? Calculate how the choice impacts the measure of damages and the non-breaching party's legal obligation to mitigate losses.

Topic 8: Remoteness of Damages and Consequential Loss in Supply Disruptions (Breach of Contract)
Assignment Prompt: Apply the legal principles established in *Hadley v. Baxendale* (Ordinary vs. Special Damages) to a modern breach of contract scenario caused by global port delays.
Assess when lost profits from a downstream third-party sale can be recovered as damages, and draft a well-reasoned legal opinion on whether standard limitation-of-liability clauses successfully protect suppliers from consequential damages.

BUSINESS STATISTICS (FOR A & B DIVISION)

Attendance	Notebook	Assignment
90% AND ABOVE	COMPLETE NOTEBOOK	1 sum each on Mean , Median, Mode, Quartiles, Deciles, Percentiles Continues data
75% TO 89.99%	COMPLETE NOTEBOOK	1 sum each on Mean , Median, Mode, Quartiles, Deciles, Percentiles Raw, Discrete and Continues data
50% TO 74.99%	COMPLETE NOTEBOOK	3 sums each on Mean , Median, Mode, Quartiles, Deciles, Percentiles Raw, Discrete and Continues data
25% TO 49.99%	COMPLETE NOTEBOOK	All Theory and formula and 5 sums each on Mean , Median, Mode, Quartiles, Deciles, Percentiles Raw, Discrete and Continues data
LESS THAN 25%	COMPLETE NOTEBOOK	All Theory and formula and 10 sums each on Mean , Median, Mode, Quartiles, Deciles, Percentiles Raw, Discrete and Continues data

BUSINESS STATISTICS (FOR C DIVISION)

Condition:- 1 if you have Passed the IRDA Exam for Insurance Agent then you do not need to complete the assignment instead, you must submit your IRDA passing certificates on the scheduled assignment date.

Condition :-2 If you have not passed the IRDA Exam for Insurance Agent then you are required to submit an assignment on the scheduled assignment date.

Attendance	Notebook	Assignment
80% and Above	COMPLETE NOTEBOOK	All Formula & 1 sum each on Standard Deviation , Mean Deviation(From Mean Mode and Median) and Quartile Deviation Group Data (ONLY)
60% to 79.99%	COMPLETE NOTEBOOK	All formulas & 1 sum each on Mean , Median, Mode,

		Quartiles, Deciles, Percentiles , Standard Deviation , Mean Deviation(From Mean Mode and Median) and Quartile Deviation Raw, Raw data with Frequency and Group Data.
40% to 59.99%	COMPLETE NOTEBOOK	All formulas & 3 sum each on Mean , Median, Mode, Quartiles, Deciles, Percentiles , Standard Deviation , Mean Deviation(From Mean Mode and Median) and Quartile Deviation Raw, Raw data with Frequency and Group Data.
0% to 39.99%	COMPLETE NOTEBOOK	All Theory and all formulas and 10 sums each onMean , Median, Mode, Quartiles, Deciles, Percentiles , Standard Deviation , Mean Deviation (From Mean Mode and Median) and Quartile Deviation Raw, Raw data with Frequency and Group Data.

HINDI(FOR ALL DIVISIONS)

1. मौखिक, लिखित और सांकेतिक भाषा में क्या भेद है ? तीनों का विस्तार पूर्वक वणॅन कीजिए।
2. भारतीय संविधान में अनुच्छेद 343 के अंतर्गत हिंदी की क्या स्थिति है ? विस्तृत उत्तर लिखिए ।
3. उच्चारण समय या मात्रा के आधार पर स्वरों के भेद लिखिए ।
4. मुखाकृति के आधार पर स्वरों के भेद लिखिए ।
5. प्रयत्न के आधार पर व्यंजन के भेद लिखिए।
6. व्यंजन का वर्गीकरण किजिए।
7. स्वर और व्यंजन में क्या अंतर है? उदाहरण सहित स्पष्ट कीजिए।
8. हिन्दी दिवस कब मनाया जाता है? और राजभाषा का दर्जा कब दिया गया?
9. अनुच्छेद 350 का आशय क्या है?
10. तीन भाषा सूत्र का मुख्य उद्देश्य क्या है, और तीन भाषा सूत्र में किन भाषाओं का अध्ययन किया जाता है?