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Email: jangipurcollege@yahoo.com

JANGIPUR COLLEGE

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Jangipur, Murshidabad, West Bengal-742213

Department of Commerce

NOTICE: JC/Commerce/In/Proj

Date: 11-03-2026

Schedule for B.COM. Sem-I NEP (Major and Minor) Project Submission 2026

This is to inform all the students of **1st Semester Major** and **Minor** subjects that you will have to submit projects for your Internal Evaluation as per the following schedule:

Date	Course	Paper/Course Code	Time	Venue
16-03-2026 (Monday)	Major	UG BCOM-M-T-1	12 noon -1 p.m.	Commerce Department
16-03-2026 (Monday)	Minor	UG BCOM-Mi-T-1	12 noon -1 p.m.	Commerce Department

Amit Kumar Dhali

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HoD, Department of Commerce
Jangipur College



MAJOR

ANSWER ANY TWO QUESTIONS.

2X10

1. (A) State two objectives of accounting. 2
- (B) What is suspense account? 2
- (C) If cash paid to creditors Rs 20000, discount received from him rupees 500, return outward rupees 1000, bills payable to him rupees 5000, calculate credit purchase. 2
- (D) State two features of joint venture. 2
- (E) What is del credere commission? 2

2. (A) Roy & Co. purchased a machine for 1,00,000 on 1st January, 2022. On 1st June, it purchased another machine for 60,000. On 1st March, 2023, Roy & Co. sold the second machine (purchased on 1st June, 2022) for 50,000 and on the same day purchased another machine for 54,000. Roy & Co. calculated depreciation @ 20% under the diminishing balance method. The accounts of the business were closed every year on 31st December.

Show the machinery account for the two years ending 31st December, 2022 and 31st December, 2023. 5

- (B) From the following information, calculate the amount of subscriptions outstanding for the year 2023-24. 5

A club has 250 members each paying an annual subscription of ₹ 1,000. The receipts and payments account for the year showed a sum of Rs. 2,65,000 received as subscriptions. The following additional information are provided:

Subscriptions outstanding on 31st March, 2023	Rs. 40,000
Subscriptions received in advance on 31st March, 2024	Rs. 30,000
Subscriptions received in advance on 31st March, 2023	Rs. 12,000



3. Mr. S.N. Roy started a business on 1.4.23, with 10,000 cash, 5,000 in goods and 15,000 in furniture. His trial balance as on 31.3.24 was as follows:

Trial Balance as at 31st March, 2014

Debit balances	Rs.	Credit balances	Rs.
Bad debt	3,500	Capital	30,000
Stock-in-trade	5,000	Creditors	5,000
Furniture	15,000	Bank loan	32,400
Drawings	3,500	Commission received	200
Wages	1,800	Sales	28,700
Purchases	18,000		
Advertisement	1,600		
Debtors	9,000		
Cash	4,700		
Salaries	2,400		
Interest on loan	200		
Commission paid	800		
Insurance premium	800		
Machinery	30,000		
	96,300		96,300

Additional information:

- Mr. Roy used goods of 1,000 for personal consumption. The value of remaining stock 9,000.
- Goods valued at 5,000 were lost by fire for which insurance claim of 2,000 was to be received.
- Depreciate furniture @ 5% p.a. and machinery @ 10% p.a. The machinery was purchased on 1.10.23.
- Interest on bank loan was payable @ 10% p.a. The loan was taken at the beginning of the year.
- A further bad debt of 1,000 to be written off and a provision for doubtful debt is to be provided @ 5%.

Prepare Trading and Profit & Loss Account for the year ended on 31.03.24 and Balance Sheet as on 31.03.2024 in the books of Mr. S.N. Roy.



MINOR

1. Answer any two:

2*5=10

- (a) Discuss the Maslow's theory of motivation.
- (b) Define delegation of authority and explain its importance in effective management.
- (c) Management is a science-discuss.

Or

2. Answer any one:

1*10=10

- (a) Discuss the major functions of an organization.
- (b) What do you think are the essential elements of a good plan.