



UNIVERSITY OF NORTH BENGAL
B.Com. Honours 6th Semester Examination, 2021

DSE3-COMMERCE

Full Marks: 60

ASSIGNMENT

The figures in the margin indicate full marks.

**The question paper contains DSE-3A and DSE-3B.
Candidates are required to answer any *one* from the two Paper and they should
mention it clearly on the Answer Book.**

DSE-3A

COMPUTERIZED ACCOUNTING AND SYSTEMS

All the assignments are compulsory

15×4 = 60

1. “Computerised Accounting System has changed the way of doing accounting in Manual System.” In light of this statement discuss the impacts of Computerised Accounting System on user, software vendor and society. 5+5+5
2. “Accounting software is an integral part of the Computerised Accounting Systems.”—Explain. Briefly list the generic considerations before sourcing accounting software. 15
3. Create a company with inventory in the popular accounting software. Write the steps with examples of passing necessary voucher entries to record all the transactions related to inventory and generate reports related to it in the popular accounting software. 15
4. Explain in detail the procedure of registration of Individual in Income tax e-filing website. Elucidate the various types of Income Tax Return available in the IT portal and state the procedure of paying tax liability of an Individual through TIN NSDL portal. 5+5+5

DSE-3B

FUNDAMENTALS OF INVESTMENT

Answer *all* from the following

15×4 = 60

1. (a) Explain the top-down approach of equity analysis. 7+8
(b) Examine the relationship between time to maturity and bond valuation with the help of a diagram.

2. (a) Elucidate with examples the concept of risk return trade-off. 8+7
(b) Discuss the impact of inflation on return from investment.

3. (a) “Don’t put all your eggs in the same basket”— correlate the statement with respect to portfolio diversification. 5+10
(b) Calculate the expected return and risk of the investments in Security A and Security B from the following possible returns on these stocks under different probable market conditions. Also calculate the portfolio return and portfolio risk if the investment is allocated in the ratio of 2:3.

Market Condition	Probability	Security A (%)	Security B (%)
Dull	0.2	10	6
Stable	0.5	14	15
Growth	0.3	20	11

4. (a) Discuss the role of SEBI in investor protection and grievance handling. 8+7
(b) Give a brief introduction of Financial Derivatives market in India.

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