

GAUHATI COMMERCE COLLEGE (AUTONOMOUS)

HOME ASSIGNMENTS

(For the Session- 2026)

B. Com 3rd Semester

MAJOR SUBJECTS

DEPARTMENT OF ACCOUNTANCY

Subject: Advanced Financial Accounting

Q: Write Short notes on the following:

- i. Minimum Rent.
- ii. Short Workings.
- iii. Excess Workings.
- iv. Irrecoupable Short Workings.

DEPARTMENT OF COMMERCE

Subject: Banking

(Answer any one of the Following Questions)

Q: Discuss the origin and development of modern banking in India.

Q: Elaborately discuss about the major developments in the Indian banking sector during the post - independence period.

Q: Define "Customer". Discuss the general relationship between banker and customer.

Q: Do you think that providing banking services in electronic mode is advantageous for both the banker and customer? Justify your answer.

Q: Discuss the provisions of the Banking Regulation Act, 1949 in regard to -

- i) Minimum paid up capital and reserves.
- ii) Constitution of Board of Directors
- iii) Licensing of banking companies.
- iv) Loans and advances.

DEPARTMENT OF BUSINESS MANAGEMENT

Subject: Human Resource Management (HRM Major)

Q: If you were the HR Manager of the selected organization, identify the most serious emerging HR challenges and prepares an action plan to address them.

Subject: Advertising (MM Major)

Q: Study a real advertisement that was criticized for making misleading or exaggerated claims.

Discuss the issue and its impact on consumers.

Or

Q: Select any brand and critically examine its use of social media as an advertising medium.

Discuss the social media platforms used by the brand, its advertising strategies, and how these platforms help the brand reach its target audience.

Last date of submission: 5th October, 2026; *the mood of submission of Assignments shall be communicated separately by the respective Departments*