

2.2.1 The institution assesses the learning levels of the students and organizes special programs for advanced learners and slow learners (supportive document)

Notice regarding the special classes for advanced learners and slow learners by PG Department of Zoology



Banwarilal Bhalotia College

Constituent College of the Kazi Nazrul University

Govt. Sponsored (U.G & P.G.)

COLLEGES WITH POTENTIAL FOR EXCELLENCE

Asansol-713303, West Bengal (India)

☎ (0341) 2274842, 2275414

☎ IGNOU : 2274563,

☎ NSOU : 2274250

Fax : (0341) 2274529

NOTICE

14.12.2022

POST GRADUATE DEPARTMENT OF ZOOLOGY

ALL 5TH SEMESTER STUDENT KINDLY NOTE THAT AS PER PUBLISHED INTERNAL ASSESSMENT MARKS ON THE DEPARTMENT NOTICEBOARD ON 07.12.2022, THE STUDENTS ON THE BASIS OF THEIR PERFORMANCE HAVE BEEN CLASSIFIED INTO STRONG, AVERAGE AND WEAK LEARNERS.

IT IS MANDATORY AS PER COLLEGE RULES, THAT STUDENTS WHO HAVE BEEN CLASSIFIED AS WEAK LEARNER ATTEND REMEDIAL CLASSES AS PER THE ROUTINE HANDED TO THEM AT THE BEGINNING OF THIS SEMESTER.

STUDENTS WHO HAVE BEEN CLASSIFIED AS STRONG LEARNERS ARE ENCOURAGED TO ATTEND SPECIAL CLASSES AS PER THE GIVEN ROUTINE.

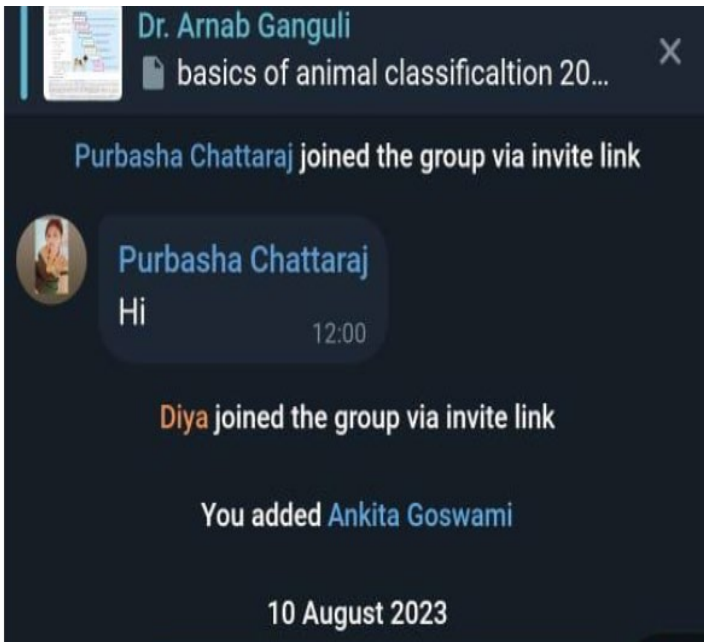
SPECIAL AND REMEDIAL CLASSES WILL START FROM 03.1.2023
RESPECTIVELY.

Head
P.G. Department of Zoology
B. B. College, Asansol

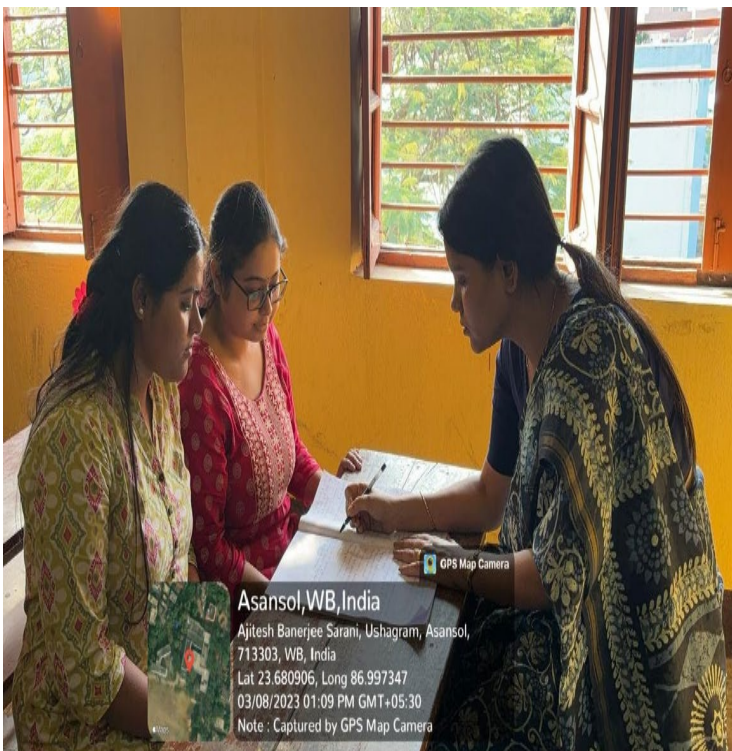
P.G. Department of Zoology
Banwarilal Bhalotia College, Asansol



Remedial classes arranged for slow learners taken by Dr. Arnab Ganguli, Assistant Professor, Post Graduate Department of Zoology



Remedial classes arranged for slow learners taken by Dr. Sangita Lahiry, Assistant Professor, Post Graduate Department of Zoology



Remidial classes arranged for slow learners by Sri Koushik Kumar Mandal, Assistant Professor, Post Graduate Department of Zoology



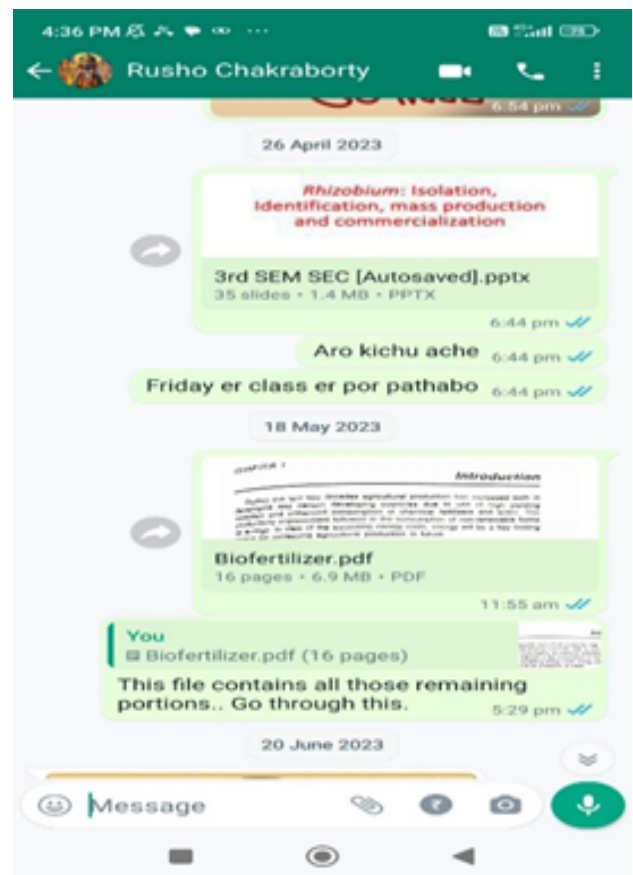
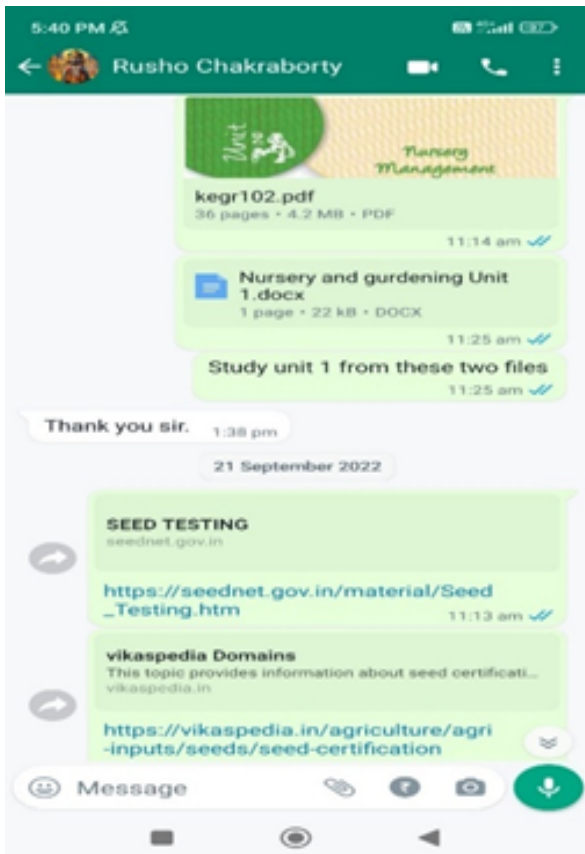
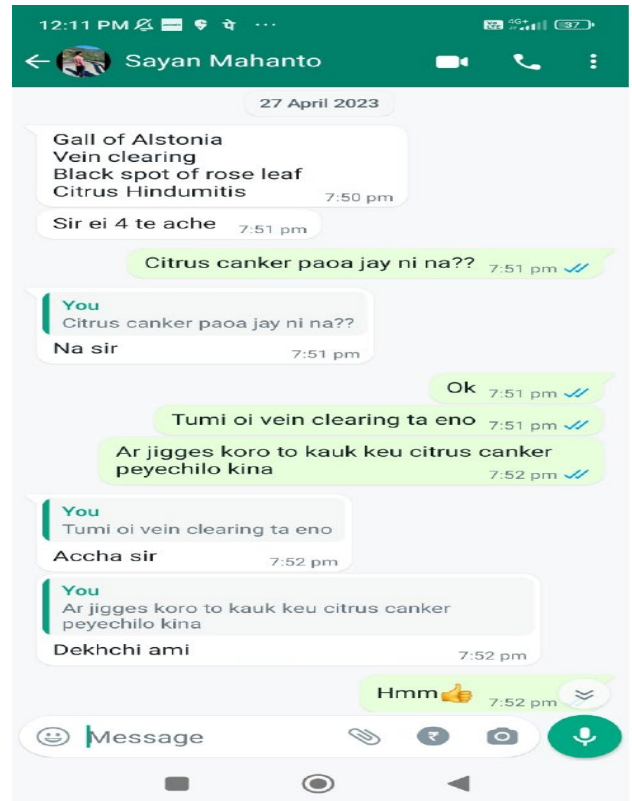
Remedial classes arranged for slow learners taken by Dr. Sunrit Basu Sarbadhikary, Assistant Professor, Department of Botany



Remedial classes arranged for slow learners taken by Dr. Sucheta Mandal, Assistant Professor, Department of Botany



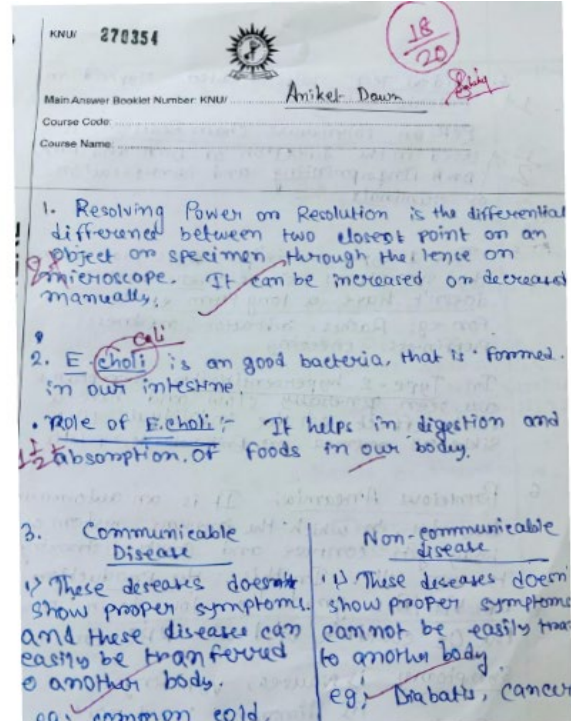
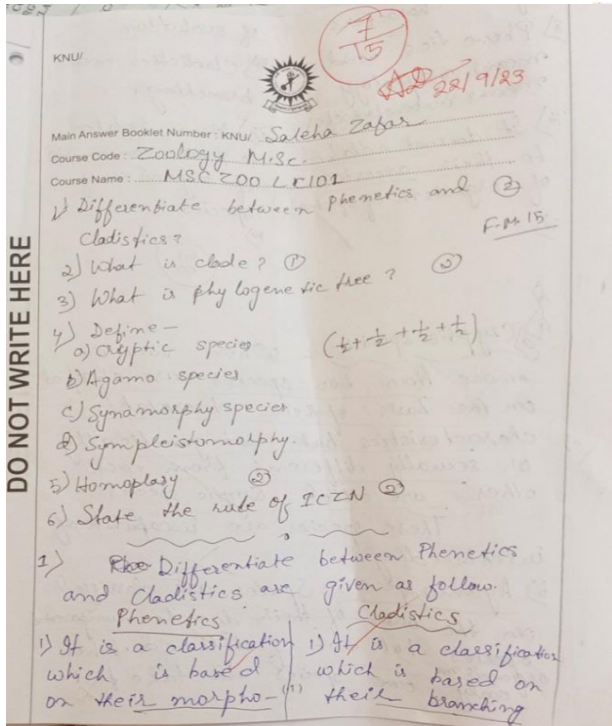
Interaction of Dr. Sunrit Basu Sarbadhikary, Assistant Professor, Department of Botany with slow learners during recess hours



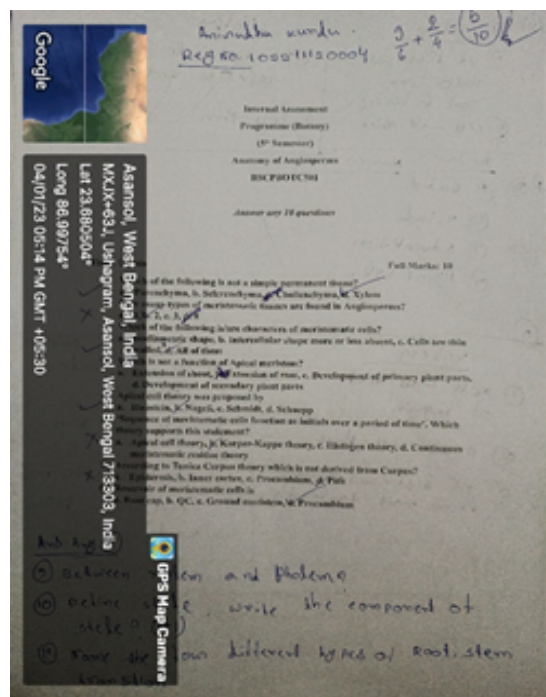
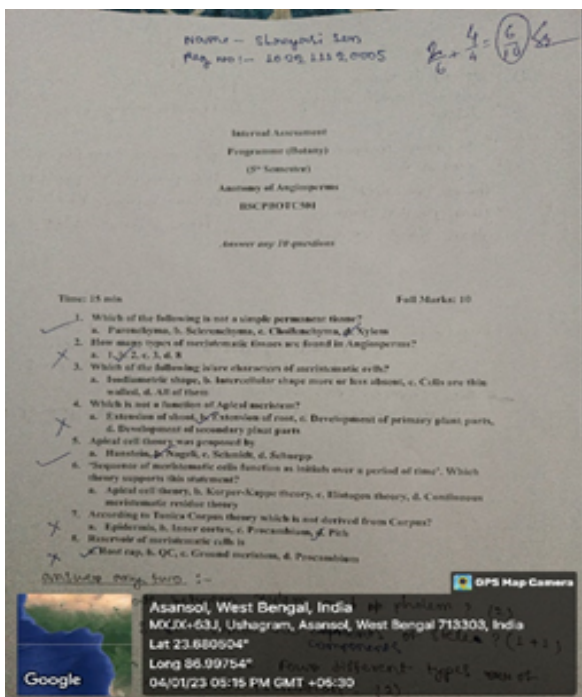
Interaction of Dr. Sangita Lahiry, Assistant Professor, PG Department of Zoology with quick learners during recess hours



Examination conducted for slow learners by Dr. Sangita Lahiry and Dr. Atrayee Dey, Assistant Professor, PG Department of Zoology

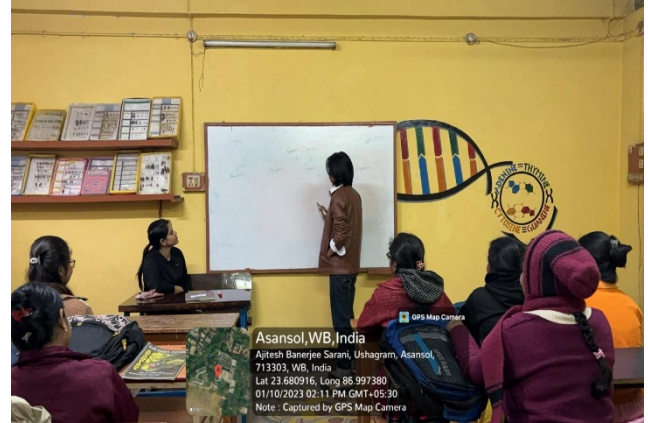


Examination conducted for slow learners by Dr. Sunrit Basu Sarbadhikary, Assistant Professor, Department of Botany



Assignments, seminars, group discussions, quizzes conducted for quick learners)

Presentation by advanced learner taken by Dr. Sangita Lahiry, Assistant Professor, PG Department of Zoology



Assignment done by advanced learner submitted to Dr. Sangita Lahiry, Assistant Professor, PG Department of Zoology

BASAL METABOLIC RATE (BMR)

Food is the fuel source of the body, the ingested food undergoes metabolism to liberate energy required for the vital activities of the body.

We consume energy to meet the fuel demands of the three ongoing processes in the body:-

- ⊙ Basal metabolic rate
- ⊙ Specific dynamic action.
- ⊙ Physical activity.

BMR is the energy expenditure necessary to maintain basic physiological functions:

- ✓ The activity of the heart.
- ✓ Respiration
- ✓ Conduction of nerve impulses.
- ✓ Ion transport across membranes.
- ✓ Reabsorption in the kidney.
- ✓ Metabolic activity.

Definition of BMR :- BMR is defined as the minimum amount of energy required by the body to maintain life at complete physical and mental rest.

While determining the BMR, the person should be awake and in a post-absorptive state.

PROJECT
 Experiment Name / No.: Jiya Sen / Sun-III / Zoology / Zoology (Hons.) / Camlin / Page No. / Date /

Basal Metabolic Rate (BMR) :-

- It is essentially the minimum energy required to maintain the heart rate, respiration, kidney function, etc.

BMR - Minimum amount of energy required to be by the body to maintain life at complete physical and mental rest in post-absorptive state.

- Several functions of BMR :-
 - Working of heart and other organ
 - Conduction of nerve impulses
 - Ion transport across membranes.
 - reabsorption by renal tubules.

Measurement of BMR :-
 BMR measured by apparatus Benedict and Roth (closed circuit device) or by Douglas bag method (open circuit).

Condition of BMR measurement :-

- The subject should be awake, at complete physical and mental rest, in post-absorptive state (i.e. the patient should not have taken anything by mouth for the previous 12 hours) and in a comfortable surrounding.

Normal values of BMR :- Basal metabolic rate affects the rate at which person burns calories & ultimately liberates individual maintenance of body weight - (Adult man - 1600 Cal/day & Adult woman - 1400 Cal/day)

Teacher's Signature: _____

Presentation by advanced learner taken by Dr. Rajrupa Ghosh, Assistant Professor, PG Department of Zoology

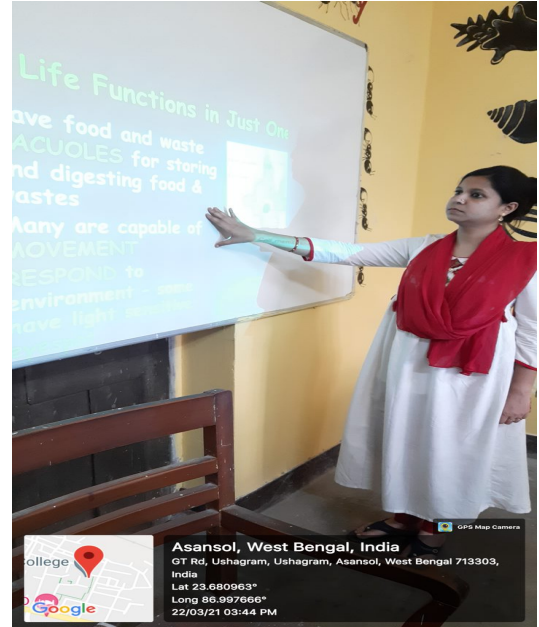
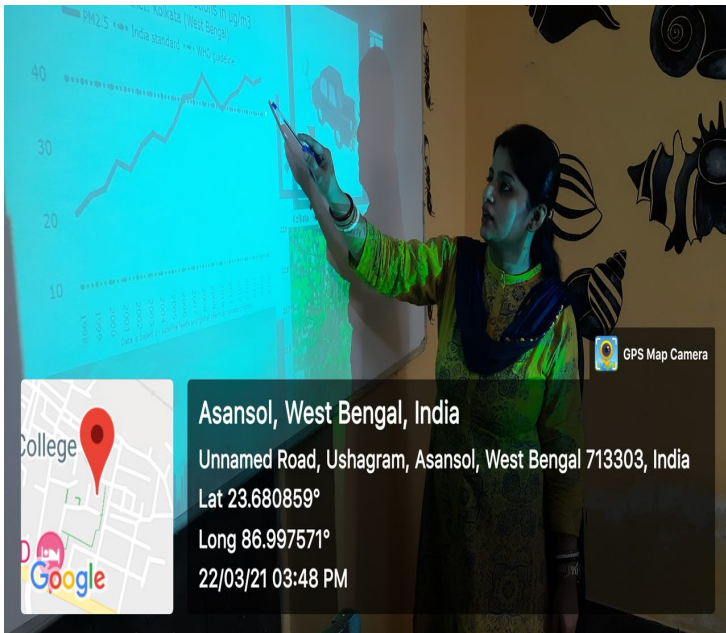


Presentation by advanced learner taken by Smt Saswati Chakraborty, Assistant Professor, PG Department of Zoology

Presentation by advanced learner taken by Sri Pankaj Dutta, Assistant Professor, PG Department of Zoology



Power-point presentation by Smt Saswati Chakraborty and Dr Zarqua Jamal, Assistant Professor, PG Department of Zoology for advanced learners



Special class for slow learners taken by Sri Kajal Maji, Assistant Professor, Department of Physics





Estd. -1944

Banwarilal Bhalotia College

Constituent College of the Kazi Nazrul University

Govt. Sponsored (U.G & P.G.)

COLLEGES WITH POTENTIAL FOR EXCELLENCE

Asansol-713303, West Bengal (India)

☎(0341)2274842, 2275414

☎IGNOU : 2274563,

☎ NSOU : 2274250

Fax: (0341)2274529

DEPARTMENT OF GEOGRAPHY

Date: 12 / 12 /2022

NOTICE FOR REMEDIAL CLASSES

Semester:	(Hons.)
Course:	B.Sc.
Shift:	Day

All B.Sc Semester-5 students are hereby informed that as per published internal assessment marks on the Department Notice Board on 7th December, 2022, the students on the basis of their performance have been classified into strong, Average and weak learners.

It is mandatory as per college rules, that students who have been classified as weak learner attend Remedial Classes as per the routine handed to them at the beginning of this semester.

Students who have been classified as Strong learners are encouraged to attend special classes as per the given routine.

Special and Remedial classes will start from 3rd January, 2023.

Head of the Department

Remedial Classes arranged for slow learners taken by Dr. Chandana Singha, Head and Assistant Professor, Department of Geography



Self Lab Demonstration by Advance Learners under supervision of Dr. Chandana Singha, Head and Assistant Professor, Department of Geography



Self Lab Demonstration by Advance Learners under supervision of Mrs. Madhumita Mondal, SACT-1, Department of Geography



Remedial Classes arranged for slow learners taken by Mrs. Madhumita Mondal, SACT-1, Department of Geography



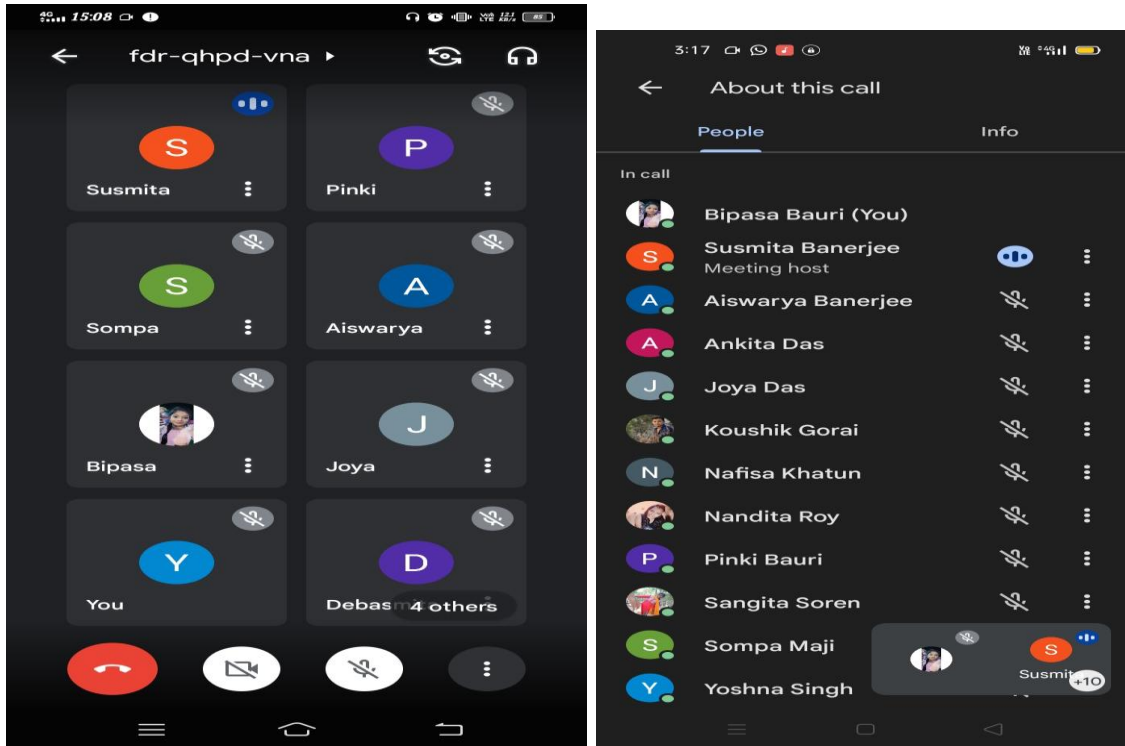
**Practical Special classes for slow learners by Mrs Sayantani Roy, Sact-II,
Department of Geography**



**Power point presentation by Advance learners under the supervision of
Mrs Disha Sengupta, Sact-I, Department of Geography**



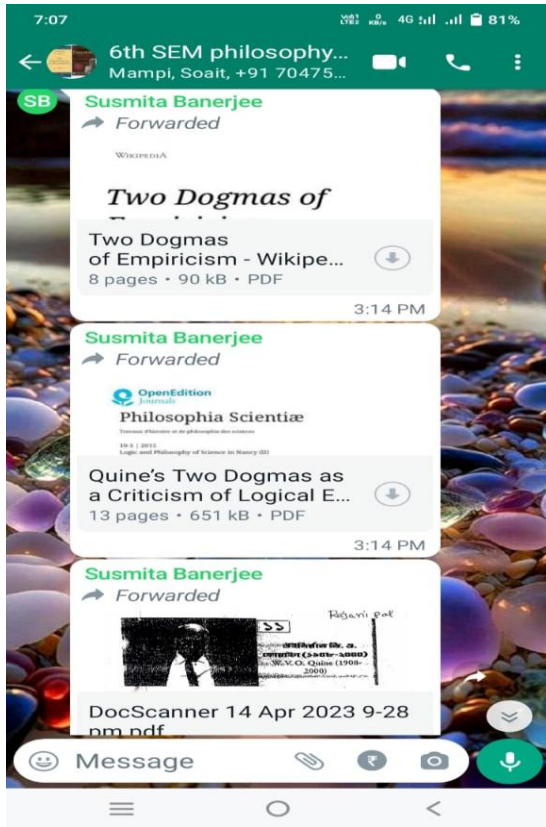
Remedial online classes arranged for slow learners taken by Susmita Layek Associated Professor Department of Philosophy



Class test arranged for taken by Susmita Layek, Associated Professor Department of Philosophy



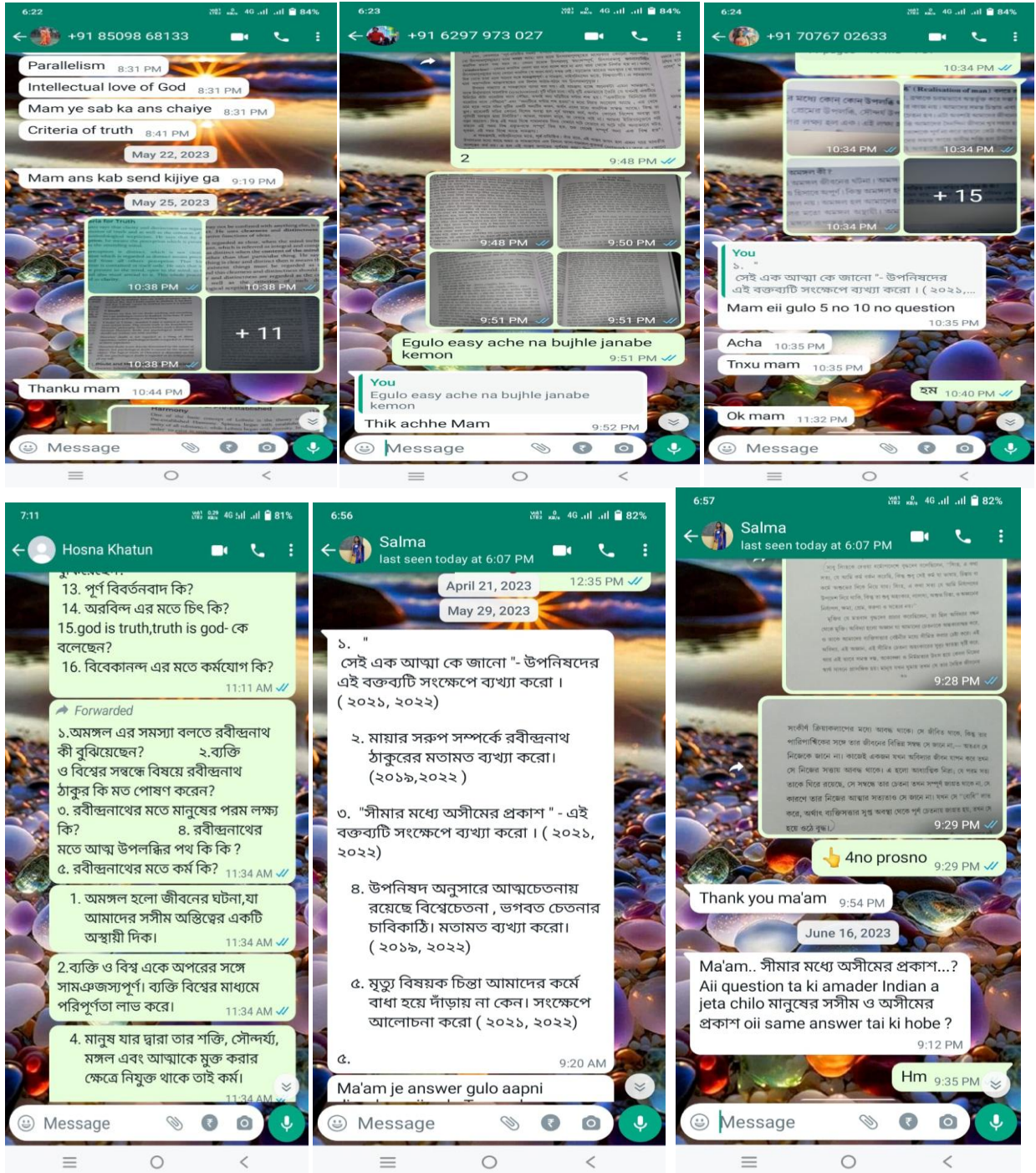
online study materials provided by Susmita Layek Associated Professor Department of Philosophy



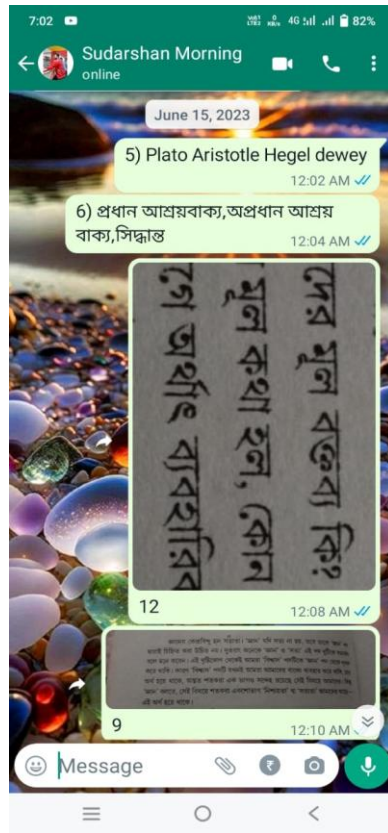
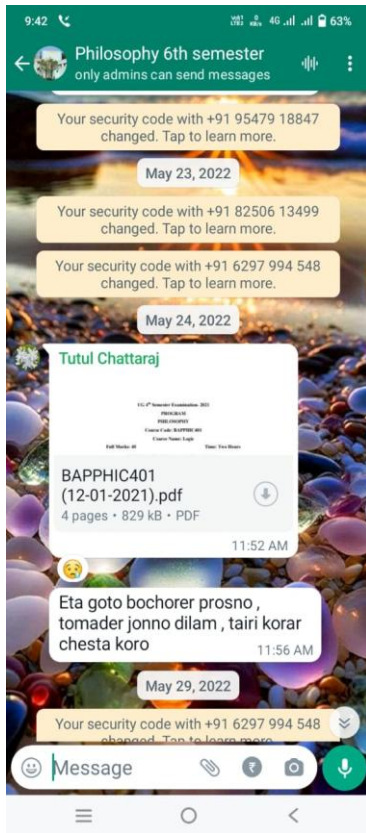
Remedial classes arranged for slow learners taken by Shanoly Ganguly & Dipankar Das, Department of philosophy



Interaction of Shanoly Ganguly, Department of Philosophy with quick learners & slow learners during recess hours



online study materials provided by Tutul chattaraj,Sact-II & Shanoly Ganguly, Department of Philosophy



Notice regarding remedial classes for slow learners along with the attendance
Classes taken by Dr. Manas Pal, Ms. Sohini Neogy and Mr. Saurav Vishwakarma,
faculty of the Department of Geography (Hindi Shift)

Banwarilal Bhalotia College
Affiliated to KAZI NAZRUL UNIVERSITY, Asansol
(GOVT. SPONSORED U G & P G College)
ASANSOL - 713303, WEST BENGAL
(INDIA)

Date: 02/09/2022

NOTICE FOR REMEDIAL CLASSES

It is hereby informed that 5th Semester remedial classes for the month of September shall be held on 07/09/2022, 12/09/2022 and 28/09/2022 by MP SV SN respectively at 2 pm in room no. 323. Students willing to resolve their doubts along with other interested students must attend the classes.

Topics covered.....

MP - Approaches to Research in Geography

1. Anagajit Kaur.
2. Sakshi Kumari Bannwal
3. Anshika Kumari Roy
4. Harsh Shaw
5. Raja Bannwal
6. Anjali Yadav
7. Komal Kom Giri
8. Subham Das Rai
9. Rina Kumari Kumari

HoD
02/09/2022

Geography (Hindi Shift)

SV - Sustainable Development Programme

1. Anshika Kumari Roy
2. Raja Bannwal
3. Sakshi Kumari
4. Ekta Kumari
5. Sakshi Singh
6. Madhu Kumari Yadav
7. Harsh Shaw
8. Sanju Kumari
9. Bushal Prasad Mishra
10. Neha Mondal
11. Jayanti Mondal

SN - Participant's observation

1. Kalyani Bahadur
2. Raja Bannwal
3. Sneha Singh
4. Anagajit Kaur
5. Sumit Kumar Sharma
6. Harsh Shaw
7. Shaheer Rakesh
8. Rakot Jubin
9. Ekta Kumari
10. Braj Kishor Bhagat

HoD
12/09/2022

Banwarilal Bhalotia College
Affiliated to KAZI NAZRUL UNIVERSITY, Asansol
(GOVT. SPONSORED U G & P G College)
ASANSOL - 713303, WEST BENGAL
(INDIA)

Date: 02/09/2022

NOTICE FOR REMEDIAL CLASSES

It is hereby informed that 3rd Semester remedial classes for the month of September shall be held on 19/09/2022, 21/09/2022 and 28/09/2022 by SV MP SN respectively at 1 pm in room no. 323. Students willing to resolve their doubts along with other interested students must attend the classes.

Topics covered.....

SV - Image Processing

1. Roanika Kumari Singh
2. Joy Mukhi
3. Tannu Shaw
4. Sneha Kumari Bharti
5. Shahbaz Parveen
6. Rohini Tiwari
7. Kundan Mehra
8. Shama Khatun

HoD
02/09/2022

Geography (Hindi Shift)

MP - Remote Sensing

1. Pragya Sinha
2. Situjan Bote
3. Kumari Himani
4. Kundan Mehra
5. Nishat Parween
6. Tahsereem Khatun
7. Laxmi Kumari Das
8. Jyoti Kumari
9. Joy Mukhi
10. Kaunag Ahirwar
11. Muskan Khatun
12. Shreyo Shrivastava
13. Shahbaz Parveen

SN - Geological Maps

- 1) Shahbaz Parveen
- 2) Pragya Sinha
- 3) Shreyo Shrivastava
- 4) Muskan Khatun
- 5) Joy Mukhi
- 6) Jyoti Kumari
- 7) Pragya Sinha
- 8) Kumari Himani
- 9) Tannu Shaw

HoD
28/09/22

Notice regarding remedial classes for slow learners along with the attendance
Classes taken by Dr. Manas Pal, Ms. Sohini Neogy and Mr. Saurav Vishwakarma,
faculty of the Department of Geography (Hindi Shift)

Banwarilal Bhalotia College
Affiliated to KAZI NAZRUL UNIVERSITY, Asansol
(GOVT. SPONSORED U G & P G College)
ASANSOL - 713303, WEST BENGAL
(INDIA)

Date: 01/11/2022

NOTICE FOR REMEDIAL CLASSES

It is hereby informed that 5th Semester remedial classes for the month of November shall be held on 16/11/2022, 18/11/2022 and 23/11/2022 by SV SN MP respectively at 2 pm in room no. 326. Students willing to resolve their doubts along with other interested students must attend the classes.

Topics covered:

HOD
Geography (Hindi Shift)

SV - Questionnaire

- 1) Sumit Kumar Sharma
- 2) Priti Sharma
- 3) Anisha Kumari Roy
- 4) Neha Mondal
- 5) Jyoti Gupta
- 6) Kalyani Bahaduri
- 7) Rakshit Tuli
- 8) Amanjot Kaur
- 9) Swati Kumari Turi
- 10) Shruuti Singh
- 11) Sahil Singh

Manas Pal
21/11/2022

SV - Field Report Interpretation

1. Madhu Kumari Yadav
2. Salini Saha
3. Ekta Kumari
4. Poojanna Koushiki Patil
5. Bishal Prasad Kushwaha
6. Gungun Kumari Nonia
7. Kalyani Bahaduri
8. Pooja Thakur
9. Anisha Kumari Roy
10. Jayanti Mondal

MP - Literature Review

1. Pooja Tuli
2. Kalyani Bahaduri
3. Sahil Singh
4. Sakshi Kumari Bannwal
5. Subham K. Pat
6. Rina Kumari Kumari
7. Anisha Kumari Roy

Manas Pal
22/11/2022

Banwarilal Bhalotia College
Affiliated to KAZI NAZRUL UNIVERSITY, Asansol
(GOVT. SPONSORED U G & P G College)
ASANSOL - 713303, WEST BENGAL
(INDIA)

Date: 02/12/2022

NOTICE FOR REMEDIAL CLASSES

It is hereby informed that 2nd Semester remedial classes for the month of December shall be held on 15/12/2022, 17/12/2022 and 19/12/2022 by SV SN MP respectively at 2 pm in room no. 322. Students willing to resolve their doubts along with other interested students must attend the classes.

Topics covered:

HOD
Geography (Hindi Shift)

SV - Hygrometer

1. Kaunag Akhary
2. Pragya Sinha
3. Poojanna Kumari Singh
4. Sharmistha Parveen
5. Sarabjot Kumari Nonia
6. Jyoti Mittal
7. Kundan Mehra
8. Aniket Kumar Singh

Manas Pal
21/12/2022

SV - Project report Literature Review

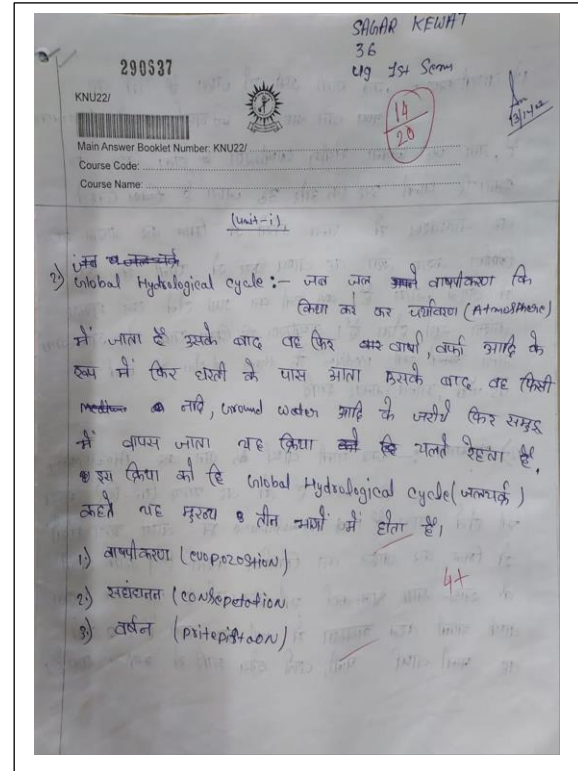
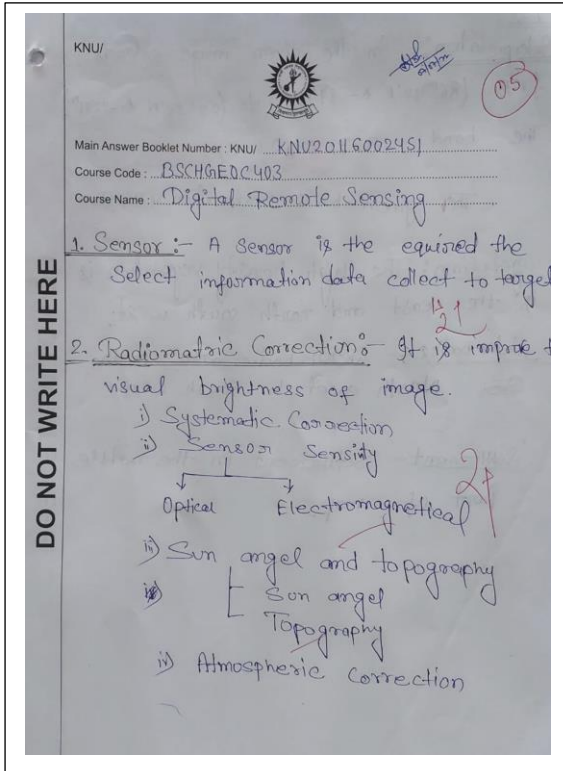
1. Salini Saha
2. Sumit Kumar Sharma
3. Rakshit Tuli
4. Bishal Prasad Kushwaha
5. Anisha Kumari Roy
6. Jayanti Mondal
7. Neha Mondal
8. Kamal Ran Gopi
9. Bishal Prasad Kushwaha

MP - Project report on flood (Methodology & Literature)

1. Anisha Kumari Roy
2. Bishal Prasad Kushwaha
3. Rina Kumari Kumari
4. Kalyani Bahaduri
5. Shruuti Singh
6. Rakshit Tuli
7. Sahil Singh
8. Rina Kumari Kumari
9. Sahana Khatoon

Manas Pal
21/01/2023

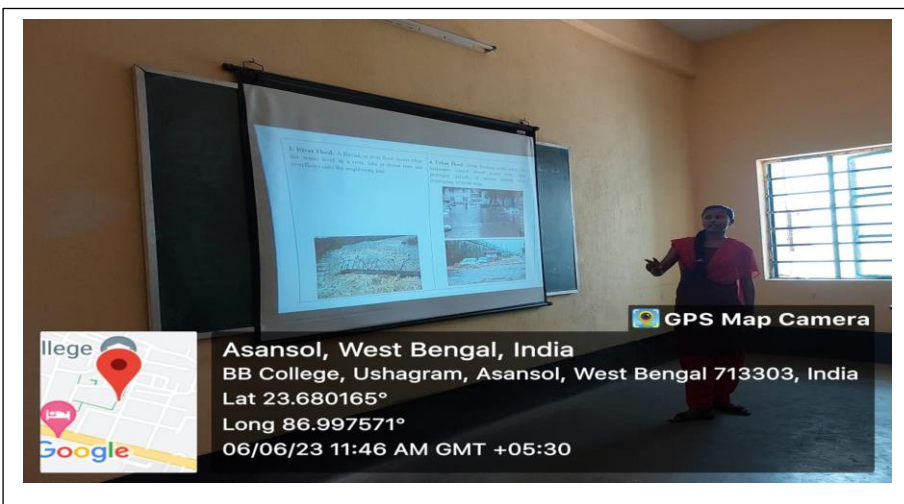
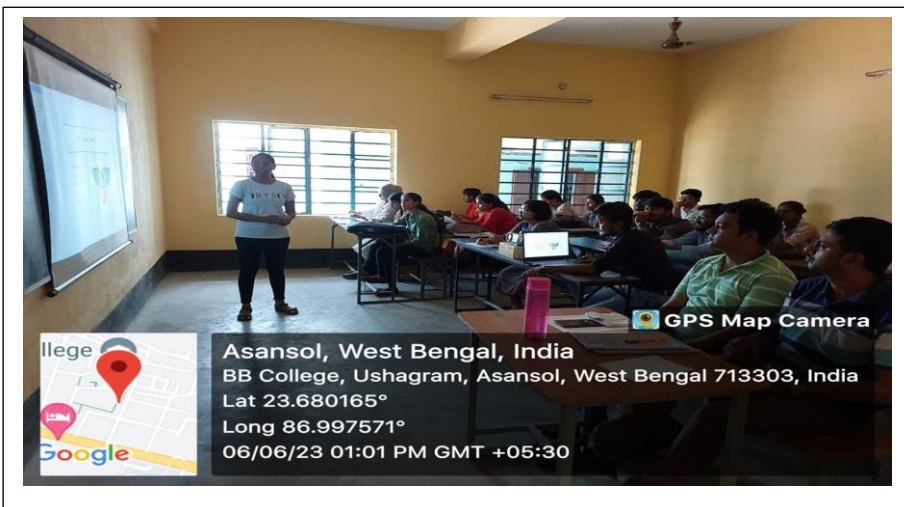
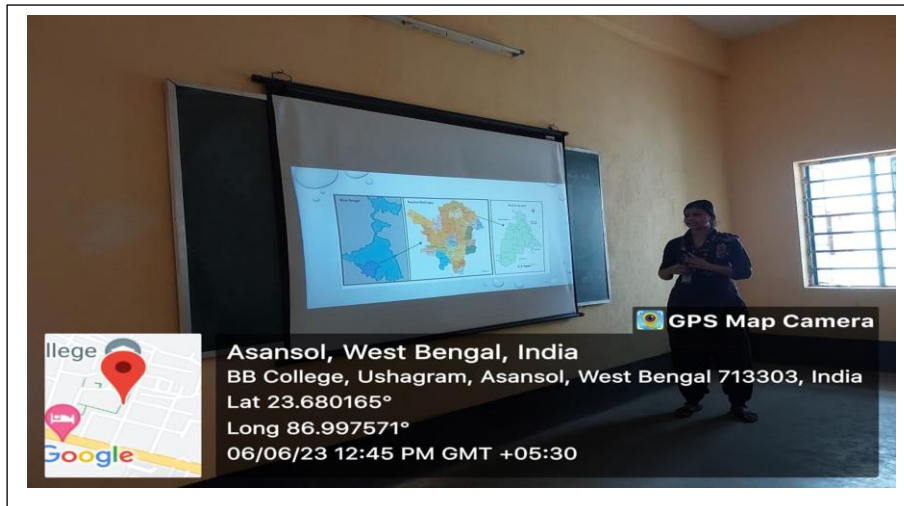
Special Examination conducted for slow learners by Mr. Saurav Vishwakarma and Ms. Sohini Neogy, faculties of the Department of Geography (Hindi Shift)



Special classes conducted for advanced learners by Dr. Manas Pal, Assistant Professor, Department of Geography (Hindi Shift)




Seminar presentation by advanced learners of 6th semester, 2023
Department of Geography (Hindi Shift)



2.2.1 The institution assesses the learning levels of the students and organizes special programs for advanced learners and slow learners (supportive document)

Notice regarding the special classes for advanced learners and slow learners by Department of Commerce (Hindi Shift)


Estd: 1944

Banwarilal Bhalotia College
Affiliated to **KAZI NAZRUL UNIVERSITY**, Asansol
(GOVT. SPONSORED **U G & P G** College)
ASANSOL - 713303, WEST BENGAL
(INDIA)

Date: 03.08.2022

NOTICE FOR REMEDIAL CLASSES

It is hereby informed that ^{2nd} Semester remedial classes for the month of August shall be held on 08.08.2022, 10.08.2022 and 12.08.2022 by SM AS Saroj Mahato, AA respectively at 1 pm in room no. 219 & 220. Students willing to resolve their doubts along with other interested students must attend the classes.

Topics covered.....

Md. A. Akhter
HoD
Commerce (Hindi Shift)

qu


Attendance regarding the special classes for advanced learners and slow learners by Department of Commerce (Hindi Shift)

class taken by dr. Santanu mallick on 08/08/2022				class taken by Anamendu Samanta on 08/08/2022			
Sl. No.	Name of the Student	Roll Number	Signature of the Student	Sl. No.	Name of the Student	Roll Number	Signature of the Student
01.	Naaz Parveen	92	Naaz Parveen	01	MD WASHIM AKHTAR	20	MD WASHIM AKHTAR
02.	Ganesh Kumar Mandal	69	Ganesh Kumar Mandal	02	Abhishek K. Bhagat	65	Abhishek K. Bhagat
03.	Anita Anshu Tudu	03	Anita Anshu Tudu	03	Sonali Chatterjee	119	Sonali Chatterjee
04.	Sonali Chatterjee	119	Sonali Chatterjee	04	Kajal Kumari	78	Kajal Kumari
05.	Mitot Singh	86	Mitot Singh	05	Deepa Kumari Prasad	51	Deepa Kumari Prasad
06.	Anand Mohan Tiwari	37	Anand Mohan Tiwari	06	Kusum Kumari	93	Kusum Kumari
07.	Borinwal Nisha Sakhri	99	Borinwal Nisha Sakhri	07	Hema Kumari	74	Hema Kumari
Topic Covered: Pro rata allotment category sum CRF transfer priority class related revision <div style="text-align: right;"><i>Santanu Mallick</i></div>				In Come from Home Industry: treatment of unrealised rent & calculation of GAV Anamendu Samanta Amalgamation of Firms: → merger in the nature of purchase			
Class taken by Md Anis Akhter on 12/8/22 Topic covered "Inflation", & Unemployment & circular flow of income				Topic cover consumer function and Money supply.			
Sl. No.	Name of the Student	Roll Number	Signature of the Student	Sl. No.	Name of the Student	Roll Number	Signature of the Student
1	Md Sohail Akhtar	118	Sohail Akhtar	01	ABHISHEK KUMAR DAS	04	Abhishek Prasad
2	Annu Sharma	14	Annu Sharma	2	Md. Adil Akhtar	115	Adil Akhtar
3	Jaspreet Singh	45	Jaspreet Singh	3	Adarsh Sharma	02	Adarsh Sharma
4	Amyon Bhagat	35	Amyon Bhagat	4	Fazim Rehman	78	Fazim Rehman
05	Abu. hamza	97	Abu hamza	5	Anand Mohan Tiwari	37	Anand Mohan Tiwari
Md A Akhter 12/8/22				6	Komal Rajak	126	Komal Rajak
				7	Nandem Keshri	94	Nandem Keshri
				<i>Sanjit Mahato</i> 10/08/2022			

Remedial classes arranged for slow learners taken by Dr. Santanu Mallick, Assistant Professor, Department of Commerce (Hindi Shift)



Notice & Attendance regarding the special classes for advanced learners and slowlearners by Department of Commerce (Hindi Shift)



Banwarilal Bhalotia College
Affiliated to KAZI NAZRUL UNIVERSITY, Asansol
(GOVT. SPONSORED U G & P G College)
ASANSOL - 713303, WEST BENGAL
(INDIA)

Date: 14.12.2022

NOTICE FOR REMEDIAL CLASSES

It is hereby informed that Sth Semester remedial classes for the month of December shall be held on 21.12.2022 and 22.12.2022 by AA, Saroj Mahato and SM, A.A. respectively at 2nd floor in room no. 221 & 210. Students willing to resolve their doubts along with other interested students must attend the classes.

Topics covered:
M.A. Akter
HoD
Commerce (Hindi Shift)

Class taken by M.A. Akter on 21.12.2022

Sl. No.	Name of the Student	Roll Number	Signature of the Student
1.	Disha Kumari Modi	226	Disha Kumari Modi
2.	M.O. Kulkarni	165	M.O. Kulkarni
3.	Neha Kumari Nandi	205	Neha Kumari Nandi
4.	Rakhi Kurnasi		Rakhi Kurnasi
5.	Sunita Kumari Karish	214	Sunita Kumari Karish
6.	Laxmi Kumari Bharti	710	Laxmi Bharti
7.	Arzani Tiwari	137	Arzani Tiwari
8.	Nitya Chowrasia	187	Nitya Chowrasia
9.	Kavish Gupta	144	Kavish Gupta
10.	Vishal K. Modi	652	Vishal K. Modi
11.	Sahil Mia	725	Sahil Mia

M.A. Akter 21/12/22

Topics covered in the class: Stages in Consumer buying decision process - Product Life Cycle (PLC), Pricing Strategy, Rights marketing.

Class taken by M.S. Saroj Mahato on 22.12.2022

Sl. No.	Name of the Student	Roll Number	Signature of the Student
1.	Abhishek Shau	148	Abhishek Shau
2.	Aman Gope	496	Aman Gope
3.	Neha Kumari Nandi	205	Neha Kumari Nandi
4.	Priyanka Patwa	675	Priyanka Patwa
5.	Arzani Tiwari	137	Arzani Tiwari
6.	Payel Pansal	105	Payel Pansal
7.	Nitya Chowrasia	187	Nitya Chowrasia
8.	Vishal K. Modi	652	Vishal K. Modi

Topics covered in the class: Wealth maximization, WACC, M.M Model of dividend decision, IRR.

Sahil 22/12/22

Class taken by Dr. Santanu Mallick on 23.12.2021

Sl. No.	Name of the Students	Roll Number	Signature of the Students
1.	Sahajal Ansari	774	Sahajal Ansari
2.	Bhawati Mishra	513	Bhawati Mishra
3.	Puja Kumari Chaurasia	205	Puja Kumari Chaurasia
4.	Priyanka Patwa	675	Priyanka Patwa
5.	Rinki Kumari		Rinki Kumari
6.	Gourav Singh	258	Gourav Singh
7.	Sanjeeb Kumar Yadav	743	Sanjeeb Kumar Yadav
8.	Rohit Kumar Prasad	707	Rohit Kumar Prasad
9.	Kanish Gupta	141	Kanish Gupta

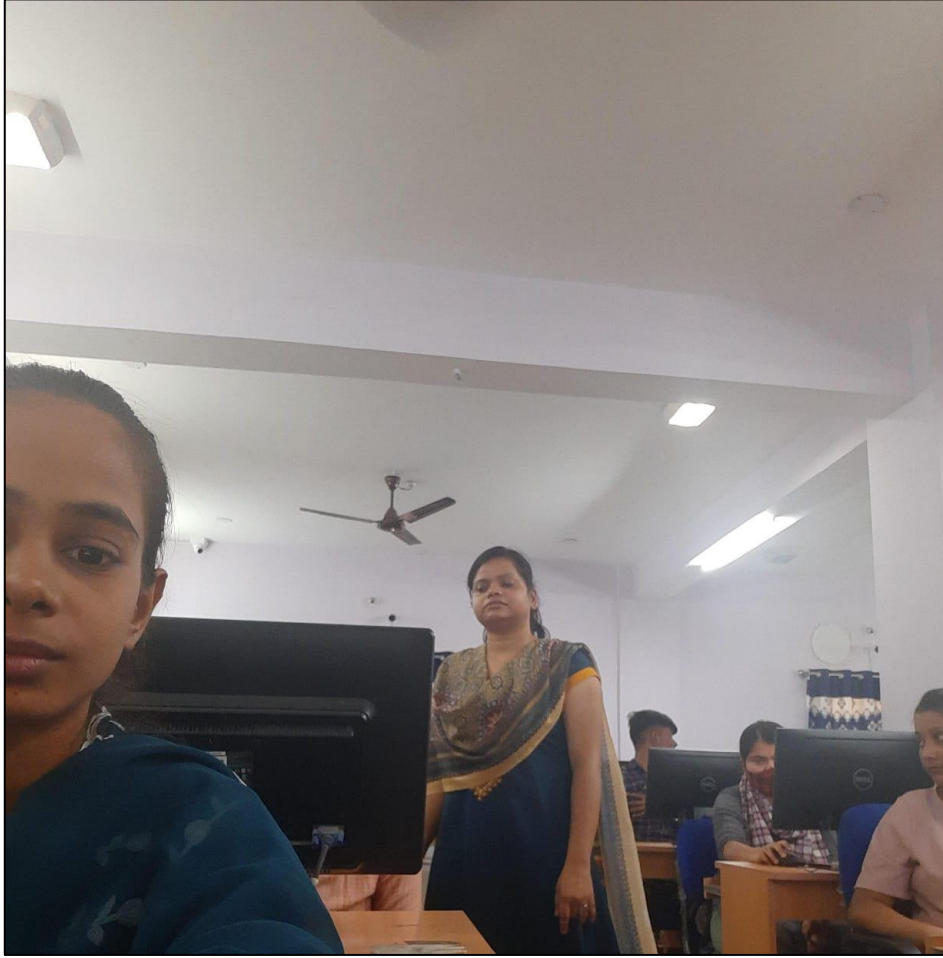
Topics Covered in the class: Flexible budget, zero base budgeting, working Capital ratios
Activity ratio

Class taken by Dr. Amalendu Samanta on 23.12.2021

Sl. No.	Name of the Students	Roll Number	Signature of the Students
1.	Jasprit Kaur	698	Jasprit Kaur
2.	Arunachin Ansari	129	Arunachin Ansari
3.	Bhawati Mishra	513	Bhawati Mishra
4.	Puja Kumari Chaurasia	205	Puja Kumari Chaurasia
5.	Pooja Prasad	105	Pooja Prasad
6.	Rinki Kumari		Rinki Kumari
7.	Gourav Singh	258	Gourav Singh
8.	Sanjeeb Kumar Yadav	743	Sanjeeb Kumar Yadav
9.	Rohit Kumar Prasad	707	Rohit Kumar Prasad

Topics Covered in the Class: Ex-interest in Investment, normal & abnormal loss in branch accounting, Avg. clause in loss of profit, short workings in Receipts

**Remedial classes arranged for slow learners taken by Saroj Mahato,
Assistant Professor, Department of Commerce (Hindi Shift)**



**Assignment done by advanced learner submitted to
Dr. Santanu Mallick, Assistant Professor, Department of
Commerce (Hindi Shift)**

Solution:- In the books of M/s Vandha

Consignor A/c		Consignee A/c	
Particulars	₹	Particulars	₹
To Goods sent on Consignment A/c (24,00,000)	24,00,000	By M/s Ram Krishna A/c (24,00,000)	24,00,000
To Bank A/c		By loss in transit (50,400)	50,400
- Insurance and freight (1,20,000)	1,20,000		
To M/s Ram Krishna		By stock on consignment (2,33,700)	2,33,700
- unloading charges (38,000)	38,000		
- Godown Rent (5,000)	5,000		
- Printing & Advertisment expenses (40,000)	40,000		
- Commission (2,49,000)	2,49,000		
To Profit	50,400		
To By A/c	2,33,700		
	24,90,000		24,90,000

Consignor A/c		Consignee A/c	
Particulars	₹	Particulars	₹
To Consignment A/c (24,90,000)	24,90,000	By Consignment A/c (24,90,000)	24,90,000
		- unloading charges (38,000)	38,000
		- Printing & Advertisment (40,000)	40,000
		- Godown Rent (5,000)	5,000
		- Commission (2,49,000)	2,49,000
			3,32,000
		By Bank A/c	21,58,000
			24,90,000

Calculation of loss in Transit & Unsold stock

Particulars	Unit	Amount
Goods sent on consignment	20,000	24,00,000
(+) Consignee expenses	200	1,20,000
- Insurance & freight	20,000	20,000
(-) loss in Transit	4,000	50,400
$(25,20,000 \times \frac{400}{20,000} = 50,400)$		
	19,600	23,69,600
(+) Non-recurring charges		38,000
- unloading charges	19,600	25,07,600
(-) lost Normal loss	450	-
	19,150	25,07,600
Sold	16,600	
Unsold	2,550	3,83,910
$(25,07,600 \times \frac{2,550}{19,150})$		

V. Jha
Sanchit
29/05

Lab Note done by slow learner submitted to Saroj Mahato, SACT - II, Department of Commerce (Hindi Shift)

