CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
JAMMU

INTERNAL ASSESSMENT ASSIGNMENT (IAA) BOOKLET
B.COM.
SEMESTER-III
SESSION 2026-27

Instructions

1. Attempt all Assignments

a) The length of the answers should range between 8-10 pages (1000 words).

2. Use A4 size practical sheet for writing assignments. Write the assignments on the lined page of the practical sheet. Leave the page when the first question is over and start the next question from a fresh page.

3. You should not send printed articles as your answers. Use separate assignment file for each course and tag them properly. Ensure that you place assignment in correct file. Your assignment will not be evaluated if you interchange assignments and files.

4. Revaluation of assignments is not allowed.

5. Put your signature on each page of assignment. It is mandatory

6. Use Blue Pen Only (Ball/Ink).

7. IAA in different handwriting will be awarded zero marks.

8. Typed answers and photostat copy of answers will be awarded zero marks.

Write the following particulars on the front side of each file cover

1. Name: ___________
2. Examination Roll Number: ___________
3. Enrollment Number: _____________
3. Course Name: ___________
4. Course Code: ____________
5. Semester: __________
6. Session: ____________
7. Personal Contact Number: __________
8. Email Id: __________
9. **Attach photocopy of your Enrolment card** with the first page of your assignment file.

Note: Timely submission of Internal Assessment Assignments is an essential component which shall enable you to earn eligibility to sit in the examination centre. Students have to submit the Internal Assessment Assignments from 7-10-26 to 14-10-26 from 11 a.m. to 4 p.m. in B.Com. Section of Centre for Distance and Online Education (CDOE). **IAAs shall not be accepted after the last date of submission.**

B. Com Semester-III

AA-301 (General English)

Maximum Marks: 20

Attempt both the assignments. Each Assignment carries 10 marks.

IAA I. How does John Keats explore morality and unfulfilled ambition in "When I have Fears that I May Cease to Be"? (10 Marks)

IAA II. How does W.W. Jacobs explore the dangers of "The Monkey's Paw"? (10 Marks)

BCG-301 (Corporate Accounting)

Maximum Marks: 20

Attempt both the assignments. Each Assignment carries 10 marks.

IAA I. A company was incorporated on 1st July 2026 to take over a business from 1st April 2026. The following information is available for the year ended 31st March 2027:

- Total sales for the year: ₹12,00,000
- Sales up to 30th June 2026: ₹2,40,000
- Gross Profit: ₹4,80,000
- Salaries: ₹1,20,000
- Rent: ₹60,000
- Advertisement expenses: ₹48,000, incurred uniformly throughout the year
- Office expenses: ₹36,000, incurred uniformly throughout the year
- Selling commission: ₹24,000, calculated on sales

Calculate the profit prior to incorporation and profit after incorporation, showing clearly the basis of allocation of each item. (10 Marks)

IAA II. Explain the concept of Non-Performing Assets (NPAs). Discuss the different categories of NPAs and explain their significance in the financial statements of banking companies. (10 Marks)

BCG-302 (Income Tax Law & Practice-I)

Maximum Marks: 20

Attempt both the assignments. Each Assignment carries 10 marks

IAA I a) : Mr. X owns a house property which is let out for ₹25,000 per month. The municipal value of the property is ₹2,40,000 per annum and fair rental value is ₹3,00,000 per annum. Standard rent is ₹2,80,000. Municipal taxes paid by the owner amount to ₹20,000. Interest on housing loan is ₹1,20,000. Compute the income from House Property, clearly showing the determination of annual value and deductions available. (5 marks).

b) Explain the deductions available under Section 24 while computing income from House property.

IAA II : a) Discuss in detail the income tax provisions relating to the taxability of different provident funds, namely Statutory Provident Fund, Recognised Provident Fund, Unrecognised Provident Fund and Public Provident Fund. (5 Marks)

b) Mr. A is employed with XYZ Ltd. and receives a basic salary of ₹60,000 per month and dearness allowance of ₹10,000 per month, of which 50% forms part of retirement benefits. During the previous year 2025–26, the employer contributed ₹90,000 to the Recognised Provident Fund (RPF), while Mr. A contributed ₹80,000. The employer also contributed ₹1,20,000 towards a recognised provident fund in excess of the prescribed limit. Calculate the taxable amount, if any, relating to the provident fund contributions in the hands of Mr. A under the head "Income from Salaries." Show the relevant provisions and working. (5 marks)

BCG-303 (Business Law)

Maximum Marks: 20

Attempt both the assignments. Each Assignment carries 10 marks

IAA I: What is a contract? Explain any eight essential elements of a valid contract with suitable examples. (10 marks)

IAA II: Explain the concept of bailment under the Indian Contract Act. Discuss the rights and duties of both the bailor and the bailee, supporting your answer with suitable examples. (10 Marks)

BCG-304 (Entrepreneurship for Small Business)

Attempt both the assignments. Each Assignment carries 10 marks

Maximum Marks: 20

IAA I: Rahul wants to start a small café near a college campus. He has identified the location, estimated the investment required and studied the expected demand, but he is unsure about how to systematically present his business proposal. Explain how Rahul should prepare a project report for his proposed café. Discuss the important information that should be included under the technical, market, financial and managerial aspects of the project (10 marks).

IAA 2: Explain the significance of Total Quality Management (TQM) for Small Scale Industries (SSIs). Discuss the key stages involved in implementing TQM in entrepreneurial ventures and evaluate its impact on competitiveness and sustainability. (10 marks)