



**CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
JAMMU**

**INTERNAL ASSESSMENT ASSIGNMENT (IAA) BOOKLET
B.COM.
SEMESTER-IV
SESSION 2025-26**

Instructions

1. Attempt all questions (Assignment)
- 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 **15-4-26 to 23-4-2026** -from 11 a.m. to 4 p.m. in B.Com. Section of Centre for Distance and Online Education (CDOE). **I-AAs shall not be accepted after the last date of submission.**

B. Com Semester-IV

GENERAL ENGLISH (AA-401)

Maximum Marks: 20

IAA 1: Explain the significance of the character Captain Bluntschli in Arms and the man. How does Shaw use him to convey his message about war and heroism? (10 marks)

IAA 2: How does Santiago's battle with the marlin reflect the themes of struggle and endurance in the old man and the sea ? (10 Marks)

ADVANCE CORPORATE ACCOUNTING (BCG 401)

Maximum Marks: 20

IAA 1: What is goodwill? How is it generally valued? Explain three important methods of its valuation. (10 marks)

IAA 2: Given below is the Balance sheet of Nav Ltd. As on 31st March 2025. You are required to calculate the intrinsic value per equity share using the Net assets method based on the realisable values of assets.

Liabilities	₹	Assets	₹
Equity Share Capital (₹10 each)	4,00,000	Land and Building	3,50,000
40,000 Shares fully paid		Machinery	2,50,000
10% Preference Share Capital	1,00,000	Investments	80,000
Creditors	90,000	Debtors	1,20,000
Outstanding Expenses	10,000	Stock	1,00,000
		Cash at Bank	50,000
Total	6,00,000	Total	9,50,000

Realisable Value of Assets:

- Land and Building: 4,00,000
- Machinery: 2,20,000
- Investments : 85,000
- Debtors: 1,10,000
- Stock- 90,000
- Cash at Bank- 50,000

INCOME TAX LAW AND PRACTICE -II (BCG 402)

Maximum Marks: 20

IAA 1: What is capital gain and what are the methods of calculating capital gains. Differentiate between long term and short-term capital gain. (10 marks)

IAA 2: Calculate income from other sources from the information given below:

Calculate income from other source from information given below:

- i) Winning from lottery
- ii) Amount received from race winnings

Gifts received during the previous year 2020-21

- i) Received Rs 20000 gift from his friend
- ii) Received Rs 100000 as gift from his elder brother
- iii) Received Rs 140000 as gift on his marriage
- iv) Received 80000 as gift from his NRI friend on 1.1.2006
- v) Another gift of Rs 18000 received from his cousin

CORPORATE LAW (BCG 403)

Maximum Marks: 20

IAA 1: List and explain the four main stages of forming a company. Also define who is a Promoter,' and what are their duties toward the company.

IAA 2: The Memorandum and Articles of Association serve as the foundation of a company's constitution, defining its powers and internal management. Elaborate in line with the components and functions of each.

BUSINESS ENVIRONMENT (BCG-404)

Maximum Marks: 20

IAA 1: Explain in detail the factors affecting Business Environment with relevant real world examples. (10 marks)

IAA 2: What are the major techniques of Environmental analysis? Elaborate using suitable examples. (10 marks)