



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

**INTERNAL ASSESSMENT ASSIGNMENT (IAA) BOOKLET
B.COM.
SEMESTER-VI
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 16-03-26 to 1-4-2026-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-VI

GENERAL ENGLISH (AA-601)

Maximum Marks: 20

IAA 1: Discuss the conflict between tradition and modernity in *The Vendor of Sweets*. In what ways does this conflict influence the relationship between Jagan and Mali? (10 Marks)

IAA 2: How does Mahesh Dattani expose gender discrimination within the family system in *Tara*? How does this discrimination affect the life of Tara and Chandan? (10 Marks)

MANAGEMENT ACCOUNTING (BCG-601)

Maximum Marks: 20

IAA1: Madhuri Ltd. gives you the following information for the year ended 31st March, 2016:

- (a) Sales for the year totalled Rs. 96,00,000. The company sells goods for cash only.
- (b) Cost of goods sold was 60% of sales.
- (c) Closing inventory was higher than opening inventory by Rs. 43,000.
- (d) Trade creditors on 31st March, 2016, exceeded those on 31st March, 2015 by Rs. 23,000.
- (e) Tax paid amounted to Rs. 7,00,000.
- (f) Depreciation on fixed assets for the year was Rs. 3,15,000, whereas other expenses totalled Rs. 21,45,000. Outstanding expenses on 31st March, 2015 and 31st March, 2016 totalled Rs. 82,000 and Rs. 91,000 respectively.
- (g) New machinery and furniture costing Rs. 10,27,500 in all were purchased.
- (h) A rights issue was made of 50,000 equity shares of Rs. 10 each at a premium of Rs. 3 per share. The entire amount was received with applications.
- (i) Dividends totalling Rs. 4,00,000 were distributed among shareholders.
- (j) Cash in hand and at bank as at 31st March, 2015, totalled Rs. 2,13,800.

You are required to prepare a cash flow statement using the direct method. (10 Marks)

IAA2. Define marginal and absorption costing and differentiate between marginal costing and absorption costing. Also discuss the managerial applications of marginal costing in decision-making, such as pricing decisions, make-or-buy decisions, and selection of a profitable sales mix. (10 Marks)

INSURANCE MANAGEMENT – (BCG 602)

Maximum Marks: 20

IAA1. What are the characteristics of insurance? Give an overview of the benefits of insurance to different stakeholders using relevant examples. (10 Marks)

IAA2. Explain the concept of risk and its characteristics. Also elaborate the process of risk management with real world examples. (10 Marks)

AUDITING – (BCG 603)

Maximum Marks: 20

IAA1. What is the difference between Accounting and Auditing. Explain with relevant examples the different objectives of auditing. (10 Marks)

IAA2. What are the prescribed qualifications and disqualifications of a company auditor as per the Companies Act 1956. Also briefly explain the rights and duties of a company auditor. (10 Marks)

LOGISTICS MANAGEMENT (BCG -604)

Maximum Marks: 20

IAA1. What is Logistics Management and what is it the need of Logistic Management. Elaborate with suitable real-world examples. (10 Marks)

IAA2. Explain the steps involved in Logistic Audit. Also explain the importance and principles of logistic audit. (10 Marks)