CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
JAMMU

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

Instructions

1. Attempt all Questions (Assignments)

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

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

3. You should not send printed articles as your answers. Use a separate assignment file for each course and tag them properly. Ensure that you place the assignment in the 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 the assignment. It is mandatory

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

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

8. Typed 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 Title_____________
4. Course Code_________________
5. Semester_____________
6. Session_________________
7. Personal Contact Number_______________
8. Email Id_________________

Note: Timely submission of Internal Assessment Assignments is an essential component that shall enable you to earn eligibility to sit in the examination. Students have to submit the Internal Assessment Assignments from 1st September 2026 to 10th September 2026 from 11 a.m. to 4 p.m. in B. Com Section of Centre for Distance and Online Education. IAAs shall not be accepted after the last date of submission.

B. Com Semester-V

AA-501 (General English)

Each Assignments carries 10 marks **Maximum Marks: 20**

IAA I. Critically examine the character of the astrologer in R. K Narayan's "An Astrologer's Day". How does Narayan portray him as a clever, observant and practical individual. (10 Marks)

IAA II. Discuss how Robert Browning explores the theme of love in 'The Last Ride'. Together. Support your answer with the suitable examples from the poem. (10 Marks)

BCG-501 (Cost Accounting)

Each Assignments carries 10 marks **Maximum Marks: 20**

IAA I. (a) What are the objectives of cost accounting? How does cost accounting differ from financial accounting? (5 Marks).

(b) The accounts of ABC Company Limited show for 2026: Materials ₹4,50,000; Labour ₹3,70,000; Factory Overheads ₹91,000; and Administration Overheads ₹56,080. What price should the company quote for a refrigerator? It is estimated that ₹1,000 in materials and ₹700 in labour will be required for one refrigerator. Absorb factory overheads on the basis of labour and administration overheads on the basis of work cost. A profit of 10% on selling price is required. Prepare a cost sheet showing the total cost and quotation price of one refrigerator. (5 Marks).

IAA II. a) Explain the meaning of contract costing. Discuss the treatment of profit and loss on incomplete contracts. (5 Marks).

b) A contractor undertook a contract for the construction of a building at a contract price of ₹50,00,000. From the following particulars, prepare a Contract Account and ascertain the profit to be transferred to the Profit and Loss Account: Materials issued ₹12,00,000; Labour ₹10,00,000; Plant installed ₹5,00,000; Direct expenses ₹2,00,000; Overheads ₹3,00,000; Materials returned to stores ₹50,000; Materials at site at the end of the year ₹1,00,000; Plant at site valued at ₹4,00,000. Work certified amounted to ₹35,00,000 and work uncertified amounted to ₹1,00,000. Cash received was 80% of the work certified. (5 Marks).

BCG-502 (Business Statistics)

Maximum Marks: 20

IAA I: a. Explain the significance of correlation and regression. Discuss the different types of correlation and regression. (5 Marks).

b. The following data relate to the advertising expenditure and sales of a company for six years: Advertising expenditure (₹ lakh) is 10, 12, 15, 18, 20 and 22, while corresponding sales (₹ lakh) are 50, 55, 58, 65, 68 and 72. Calculate the two regression equations and estimate the sales when the advertising expenditure is ₹25 lakh. (5 Marks).

IAA II: a. Explain the meaning and importance of measures of central tendency. (5 Marks).

b. The following distribution shows the marks obtained by students in an examination: 10–20, 20–30, 30–40, 40–50 and 50–60, with corresponding frequencies of 5, 8, x, 12 and 5. Calculate the missing frequency if the arithmetic mean of the distribution is 35. Also, determine the total number of students. (5 Marks).

BCG-503 (Contemporary Management)

Maximum Marks: 20

IAA I: What are the different approaches to management? Also explain the impact of globalization on management. (10 Marks).

IAA II: Explain the factors affecting Organsiational change. Also discuss the causes of resistance to change and the strategies to overcome such resistance. (10 Marks).

BCG-504 (Economic Regulations of Domestic and Foreign Exchange)

Maximum Marks: 20

IAA I. Discuss the salient features of the Competition Act, 2002. Explain how the recent amendments strengthen the regulation of digital markets and promote fair competition in India. (10 marks)

IAA II. Explain the regulatory mechanisms under the industries (Development and Regulation) Act 1951. Also discuss the key features of the current Industrial Policy in India. (10 Marks)