CENTRE FOR DISTANCE AND ONLINE EDUCATION
UNIVERSITY OF JAMMU
JAMMU

INTERNAL ASSESSMENT ASSIGNMENT (IAA) BOOKLET
B.COM.
SEMESTER-I
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 ruled sheet of A4 size page. 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 the assignment in the correct file. Your assignment will not be evaluated if you interchange assignments and files.

4. Re-evaluation of assignments is not allowed.

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

6. Attach photocopy of your Enrolment card with the first page of your assignment file.

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

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

9. 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:____________________

Note: Timely submission of Internal Assessment Assignments is an essential component which shall enable you to earn eligibility to sit in the examination centre. You have to submit the Internal Assessment Assignments from **01-10-2026 to 13-10-2026** 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-I

AA-101 (General English) **Maximum Marks: 20**

IAA I. Critically analyses the poem 'IF' by Rudyard Kipling (10 Marks)

IAA II. Discuss the significance of the title 'The Last Leaf' by O Henry. (10 Marks)

BCG-101 (Financial Accounting) **Maximum Marks: 20**

IAA I. Explain the fundamental accounting concepts and discuss their significance in the preparation of financial statements. Illustrate your answer with suitable examples (10 Marks)

IAA II. From the following Trial Balance of M/s Rahul & Co. as on 31st March 2026, prepare the Manufacturing Account, Trading Account, Profit & Loss Account and Balance Sheet for the year ended 31st March 2026, after considering the adjustments given below.

Particulars	**Debit (₹)**	**Particulars**	**Credit (₹)**
Opening Stock of Raw Materials	1,20,000	Capital	8,50,000
Purchases of Raw Materials	4,80,000	Sales	9,50,000
Carriage Inward	20,000	Creditors	1,80,000
Direct Wages	1,50,000		
Factory Expenses	80,000		
Office Salaries	90,000		
Rent	60,000		
Selling & Distribution Expenses	40,000		
Opening Work-in-Progress	50,000		
Opening Finished Goods	70,000		
Debtors	2,40,000		
Cash and Bank	1,00,000		
Plant & Machinery	4,00,000		
Furniture	80,000		
Total	19,80,000	Total	19,80,000

1. Closing stock of raw materials was ₹1,00,000.
2. Closing work-in-progress was ₹60,000.
3. Closing finished goods were ₹90,000.
4. Direct wages outstanding amounted to ₹20,000.
5. Office salaries outstanding amounted to ₹10,000.
6. Depreciate Plant & Machinery by 10% and Furniture by 10%.
7. Create a provision for doubtful debts at 5% of debtors.

Required: Prepare the Manufacturing Account, Trading Account, Profit & Loss Account and Balance Sheet. (10 marks)

BCG-102 (Management Theory and Practice) **Maximum Marks: 20**

IAA I: Compare the classical, behavioural and modern approaches to management. Highlight their contributions and limitations. (10 marks)

IAA II: Differentiate between leadership and management. Describe the types of leadership styles and the steps that can be taken to improve leadership effectiveness in an organization along with suitable examples. (10 marks)

BCG-103 (Micro Economics) **Maximum Marks: 20**

Each Question Carries 10 marks

IAA I: Using suitable examples, explain the factors affecting demand and supply. Illustrate how changes in demand and supply determine market equilibrium price and quantity. (10 Marks)

IAA II: Discuss the characteristics of Perfect Competition, Monopoly, Monopolistic competion and Oligopoly. Compare the pricing and output decisions under each market structure.

(10 Marks)

BCG-104 (Business Mathematics) **Maximum Marks: 20**

IAA I. Solve the given equation using Cramer's rule.

a) $x+4y+3z = 2$

$2x-6y+6z = -3$

$5x-2y+3z = -5$

b) $3x_1+4x_2-3x_3 = 5$

$3x_1-2x_2+4x_3 = 7$

$3x_1+2x_2-x_3 = 3$ (10 marks)

IAA II. a) If S is the sum, P is the product and R is the reciprocals of n terms in a G.P., prove that:

$$P^2 = \left(\frac{S}{R}\right)^n$$

b) Express the matrix $A = \begin{pmatrix} 2 & -2 & -4 \\ -1 & 3 & 4 \\ 1 & -2 & -3 \end{pmatrix}$ as the sum of symmetric and skew symmetric matrix.

(10 marks)

BCG-105 (Basic Business Communication) **Maximum Marks: 20**

IAA I. "Communication Barriers often affect organizational effectiveness." Explain the various barriers to communication and suggest practical measures to overcome them with suitable business examples (10 Marks)

IAA II. Explain the meaning of a Business Report and discuss the characteristics of a good report. Describe the various types of business reports with suitable examples. (10 Marks)