

ASSIGNMENT BOOKLET

**Diploma in Agricultural Cost Management
(DACM)**

**January 2026 sessions
and
July 2026 Sessions**



**School of Agriculture
Indira Gandhi National Open University
New Delhi -110068**

Dear Students,

The Diploma in Agricultural CostManagement(DACM) consists of 6 theory courses. The assessment of theory courses is done in two components, i.e. continuous assessment (assignment) and term-end examination. The weightage for the term-end examination will be 70per cent, and the weightage for the continuous assessment (assignment) will be 30per cent. There is one assignment for each theory course, thus a total of six assignments for the programme. Each assignment will be of 100 marks, which ultimately will be converted to have a weightage of 30 % of the total marks.

Before attempting the assignments, please read the following instructions carefully.

1. First of all, read the assignment /questions and instructions carefully and identify the components of an assignment. You should read the relevant sections and sub-sections of a unit while preparing your responses, and write answers in your own words. Your responses should not be a verbatim reproduction of the textual materials/blocks provided for self-learning purposes. We also suggest that you read additional materials available in your study centre or any other library before preparing your responses. But extra reading is not a must to answer these assignments.
2. **On the top of the first page of your answer sheet, please write the details exactly in the following format.**

Enrolment no.:

Name:

Address:

.....

Course Code:

Course Title:

Study Centre:

(Name and Code)

Date:

3. Use foolscap-size paper for writing your answer.
4. Leave a 4 cm margin on the top, bottom, and left of your answer sheet.
5. Indicate the question number and part of the question being solved while writing your answers.
6. Assignments have to be sent to the Programme Coordinator of your study centre.
7. **We strongly suggest that you retain a copy of your assignment responses.**

Wishing you good luck.

Assignment -3

Course Code: BAM-003:
Course Title: COST CONCEPTS AND TECHNIQUES
Session: January and July, 2026

Maximum Marks: 100

Note: Attempt any FIVE questions. All questions carry equal marks.

1.	What is meant by agricultural accounting? Discuss the importance and methods of agricultural accounting.
2.	Explain the meaning and importance of financial statements. Discuss the components of the financial statements of a non-corporate commercial organisation.
3.	Discuss about the elements of cost in agriculture. Also, explain the meaning and types of cost centres.
4.	What is a material control system? Discuss the requisites and techniques of the material control system.
5.	What do you understand by overhead accounting? Explain the steps in the overhead accounting.
6.	Discuss the meaning and features of cost sheets. Differentiate between a cost sheet and a cost account. Prepare a performa of cost sheet.
7.	Discuss the meaning and features of batch costing. Explain the steps involved in the process of batch costing.
8.	Explain the meaning and objectives of the budget and budgetary control. Discuss about different types of functional budgets.