Bachelor of Business Administration

(BBA)

ASSIGNMENTS
2026

[Valid from 1st January, 2026 to 31st December, 2026]

Second Semester

School of Management Studies
Indira Gandhi National Open University
Maidan Garhi, New Delhi -110 068

Bachelor of Business Administration

(BBA)

ASSIGNMENTS – 2026

Dear Students,

As explained in the Programme Guide, you have to do one Tutor Marked Assignment in each course.
We are sending the assignments for **BCOC-131, BCOC-133, ECO-07 and BRL-113** together.

Assignment is given 30% weightage in the final assessment. To be eligible to appear in the Term-end examination, it is compulsory for you to submit the assignments as per the schedule. Before attempting the assignments, you should carefully read the instructions given in the Programme Guide.

1. Those students who are appearing in June 2026 Term End Exam, they have to submit the assignments latest by 15^{th} March 2026.
2. Those students who are appearing in December 2026 Term end exams, they should submit the assignments latest by 15^{th} October 2026.

You have to submit the assignments of all the courses to the Coordinator of your Study Centre.

TUTOR MARKED ASSIGNMENT

COURSE CODE	**:**	**BCOC-131**
COURSE TITLE	**:**	**FINANCIAL ACCOUNTING**
ASSIGNMENT CODE	**:**	**BCOC-131/TMA/2026**
COVERAGE	**:**	**ALL BLOCKS**

Maximum Marks: 100

Note: Attempt all the questions.

Section – A

Q. 1 Explain briefly various methods of recording the joint venture transactions without maintaining separate set of books. **(10)**

Q. 2 Describe the advantages and limitations of accounting. **(10)**

Q. 3 What are different methods of calculating depreciation. Discuss the advantages and disadvantages of fixed instalment method. **(10)**

Q. 4 Name the three systems of maintaining the accounts of a dependent branch and describe how profit is ascertained under each system. **(10)**

Q. 5 Rectify the following errors assuming that a Suspense Account was opened. **(10)**

1) A purchase made from Anthony & Co. for Rs. 8,000 was not entered in the Purchases Book.
2) An amount of Rs. 500 received from Mr. Roy was credited to Ray's A/c.
3) A sale of Rs. 600 to Gopal was debited to his account as Rs. 6,000.
4) Salaries paid amounting to Rs. 1,000 was wrongly debited to Wages Account.
5) Rs. 450 received on account of interest stands wrongly credited to Commission Account.
6) The total of Returns Outwards Book amounting to Rs. 560 was hot posted in the ledger.
7) A credit sale of Rs. 250 to Rakesh was wrongly credited to his Account.
8) A credit sale of Rs. 520 to Madhu debited to him as Rs. 250.
9) A credit purchases from Kailash of Rs. 400 was debited to him.
10) In Cash Book, the total of Discount Allowed column of Rs. 304 has been carried forward as Rs. 403.

Section – B

Q. 6 What is the difference between normal loss and abnormal loss? Give examples. **(6)**

Q. 7 Describe the rights of a hirer under hire purchase agreement. **(6)**

Q. 8 What is business income? Why income should be computed? **(6)**

Q. 9 The Proprietor withdrew the following amounts during the year ended December 31, 2018. **(6)**

	Rs.
Feb. 28	4,000
May 1	6,000
Aug. 31	5,000
Nov. 1	2,000
Dec. 1	1,000

Calculate interest on drawings if the rate is 6% per annum.

Q.10 What are the advantages of maintaining a Petty Cash Book? Explain the method of balancing and posting the Petty Cash Book. **(6)**

Section – C

Q.11 What are the advantages and disadvantages of computerized accounting system? **(5)**

Q.12 Distinguish between manual and computerized accounting system. **(5)**

Q.13 What are post dated vouchers? Explain the uses of post dated vouchers. **(5)**

Q.14 Write short on "preparation of Report". **(5)**