
Bachelor of Arts (Facility and Services Management)

**BAFSM
First Year, Second Year and Third Year**

**Assignments Booklet
(2026)**



**School of Tourism and Hospitality Services Management
Indira Gandhi National Open University, Maidan Garhi, New Delhi – 110068**

BAFSM ASSIGNMENTS

Bachelor of Arts (Facility and Services Management)

Dear Student,

You will have to do one Tutor Market Assignment (TMA) in each of the courses in B. A. (Facility and Services Management).

Before attempting the assignments, please read the instructions provided in the Programme Guide for Bachelor of Arts (Facility and Services Management). In this dispatch we are sending you the Assignments for BEGAE-182, BFO-001, BFO-002, BFO-003, BEGLA-136, BEVAE-181, BFO- 004 and BFO-005.

Note: All Assignments must be submitted in time and they should be sent to the Coordinator of your Study Centre. You must mention your Enrolment Number, Name, Address, Assignment Code and Study Centre Code on the first page of the assignment.

You must obtain a receipt from the Study Centre for the assignments submitted and retain it. If possible, keep a photocopy of the assignments with you.

After evaluation, the assignments have to be returned to you by the Study Centre. Please insist for this and keep them as a record with you. The Study Centre has to send the marks to Students Evaluation Division at IGNOU, New Delhi.

GUIDELINES FOR DOING ASSIGNMENTS

We expect you to answer each question in about 600 words or as mentioned in the assignments. You will find it useful to keep the following points in mind:

1. **Planning:** Read the assignments carefully. Go through the Units on which they are based. Make some points regarding each question and then rearrange them in a logical order.
2. **Organization:** Be a little selective and analytic before drawing up a rough outline of your answer. Give adequate attention to your introduction and conclusion.

Make sure that your answer:

- a. is logical and coherent;
 - b. has clear connections between sentences and paragraphs; and
 - c. is written correctly giving adequate consideration to your expression, style and presentation.
3. **Presentation:** Once you are satisfied with your answer, you can write down the final version for submission, writing each answer neatly and underlining the points you wish to emphasize.

Wishing you all the best,

**Prof. (Dr.) Paramita Suklabaidya
and Prof. (Dr.) Jatashankar R Tewari
Programme Coordinator, BAFSM**

Last Date of Submission of Assignments

Session	Last date of submission	Place of submission
For June Term End Examination 2025	30 th April 2026	Coordinator of the Student Study center
For December Term End Examination 2025	30 th October 2026	Coordinator of the Student Study center

BFO - 012 BASIC ACCOUNT AND FINANCE
TUTOR MARKED ASSIGNMENT

Course Code: BFO-012
Total Marks-100

Programme: BAFSM
Assignment Code: BFO-012/TMA/2026

Note:

This TMA consists of ten questions, out of which you must **attempt any five**.

The question carries 20 marks each and should be answered in about 600 words each.

Submit your TMA to the coordinator of your Study Centre.

1. Following is the trial balance of Raman as on 31st December 2004. Prepare a trading and profit and loss account and a balance sheet after taking into account the adjustments given below: **20**

Trial Balance

Particulars	Dr.	Cr.
Capital		30,000
Drawings	5,000	
Purchases	40,000	
Carriage outwards	500	
Purchases returns		1,000
Sundry Expenses	800	
Bad debts	300	
Sales		60,000
Postage	200	
Wages	1,000	
Bills payable		3,000
Discount paid	500	
Land & building	18,000	
Plant & Machinery	7,500	
Creditors		8,500
Debtors	10,500	
Salary	1,500	
Investments	3,000	
Opening stock	13,200	
Cash	500	

Adjustments:

1. Closing Stock Rs. 10,300
2. Create reserve for debtors at 5%
3. Depreciation on Plant & Machinery at 6%
4. Salary outstanding Rs. 400
5. Interest on investment accrued Rs. 90
6. Wages paid in advance Rs. 50

2. Write short note on any four of the followings:

(4X5=20)

- a. Accounting assumptions
- b. Capital structure
- c. Financial Statements
- d. Users of Accounting Information
- e. Subsidiary Books

3. Journalize the following transactions of Mr. Sandeep. 20

2004, June 3	Received cash from Ramkumar	Rs. 60,000
2004, June 4	Purchased goods for cash	Rs. 15,000
2004, June 11	Sold goods to Damodaran	Rs. 22,000
2004, June 13	Paid to Ramkumar	Rs. 40,000
2004, June 17	Received from Damodaran	Rs. 20,000
2004, June 20	Bought furniture from Jagadeesan	Rs. 5,000
2004, June 27	Paid rent	Rs. 1,200
2004, June 30	Paid salary	Rs. 2,500

4. Explain the concept of working capital and its requirements in an organisation. Also, discuss the factors determining working capital requirements. 20

5. Explain the major functions performed by a finance manager in managing the financial operations of a travel company. 20

6. Elaborate on the various techniques used for the analysis of financial statements. 20

7. Differentiate between a Cash Flow Statement and a Fund Flow Statement, highlighting key points of distinction. 20

8. Discuss the concept of Cost-Volume-Profit (CVP) Analysis along with its underlying assumptions. 20

9. The following balances are extracted from the books of Mr. Senthil. Prepare Trial Balance as on 30.6.2023. 20

Rs.		Rs.	
Capital	4,70,200	Machinery	1,58,800
Cash in hand	6,000	Sundry Debtors	48,000
Building	3,20,000	Repairs	5,400
Stock	33,000	Insurance premium	3,300
Sundry creditors	26,000	Sales	2,90,000
Commission paid	750	Telephone charges	6,450
Rent & Taxes	6,300	Furniture	11,000
Purchases	1,65,000	Discount earned	1,100
Salaries	70,600	Loan from Mohammed	51,000
Discount allowed	650	Reserve fund	5,900
Drawings	5,000	Bills receivable	8,600
Bad debts	1,350	Bills payable	6,000

10. From the following information prepare balance sheet of Mrs. Muskan as at 31st Dec. 2003. 20

Rs.		Rs.	
Goodwill	10,000	Sundry debtors	25,000
Capital	90,000	Drawings	15,000
Cash in hand	10,000	Land & Buildings	30,000
Investment	500	Bank	10,000
Net profit	46,900	Creditors	31,500
Bills receivable	6,500	Plant & machinery	20,000
Bills payable	5,350	Closing stock	40,000
Furniture	6,750		