

**B.A (VOCATIONAL STUDIES)
TOURISM MANAGEMENT**

CHOICE BASED CREDIT SYSTEM

BAVTM

**Assignments Booklet
(For the Learners enrolled in July 2025- January 2026 Sessions)**

**BTMC-131,132, 133,134,135,136,137,138 AND BTME 141, 143, 144, BTMG-
171, 172, BTMS 185**



**School of Tourism and Hospitality Services Management
Indira Gandhi National Open University
Maidan Garhi, New Delhi – 110 068**

Dear Learner,

Please read the section on assignments in the Programme Guide/ Prospectus. A weightage of 30 percent, as you are aware, has been earmarked for continuous evaluation, **which would consist of one tutor-marked assignment** for this course. The assignment is in this booklet, and it consists of three parts, Part A, B and C. The total marks of all the parts are 100.

Instructions for Formatting Your Assignments

Before attempting the assignment please read the following instructions carefully:

- 1) On top of the first page of your answer sheet, please write the details exactly in the following format:

Roll No.
NAME:
ADDRESS:.....
.....
.....

COURSE CODE:
COURSE TITLE:
ASSIGNMENT NO.:
STUDY CENTRE:..... Date:

PLEASE FOLLOW THE ABOVE FORMAT STRICTLY TO FACILITATE EVALUATION AND TO AVOID DELAY.

- 2) Use only foolscap size writing paper (but not of very thin variety) for writing your answers.
- 3) Leave 4 cm margin on the left, top and bottom of your answer sheet.
- 4) Your answers should be precise.
- 5) Solve Part A, Part B and Part C of this assignment, and **submit the complete assignment answer sheets within the due date.**
- 6) The assignment answer sheets are to be submitted to your Study Centre within the due date. **Answer sheets received after the due date shall not be accepted. We strongly suggest that you retain a copy of your answer sheets.**
- 7) Before you attempt the assignments, please read the instructions carefully provided in the Common Prospectus. It is important that you write the answers to all the TMA questions in your own words. Your answers should be within the approximate range of the word-limit set for a particular section. Remember, writing answers to assignment questions will improve your writing skills and prepare you for the term-end examination.
- 8) Submission of the completed assignments:

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

9) You must obtain a receipt from the Study Centre for the assignments submitted and retain it. Keep a photocopy of the assignments with you.

The study Centre will return the assignments to you after they are evaluated. Please insist on this. The Study Centre has to send the marks to the Student Evaluation Division at IGNOU, New Delhi.

10) You cannot fill the examination form for this course until you have submitted this assignment.

We wish you good luck.

**Prof. Sonia Sharma
Programme Coordinator-
BAVTM/BAFVTM**

BTMC-138 Managerial Accounting and Finance in Tourism

Tutor Marked Assignments

Course Code: BTMC-138

Total Marks: 100

(2026)

Assignment-A

Answer the following questions in about 500 words each.

1. Explain the accounting process in detail. Describe the stages involved from recording of 20 transactions to preparation of final accounts. Highlight the importance of accounting in business decision-making.
2. Explain the concept of Final Accounts. Describe the preparation of Trading Account, 20 Profit and Loss Account, and Balance Sheet, including the need and treatment of adjustments.

Assignment-B

Answer the following questions in about 250 words each.

3. Explain the Double Entry System of accounting and discuss the rules of debit and credit 10 with suitable examples.
4. What is a Trial Balance? Explain its objectives, advantages, and limitations. 10
5. Explain the concept of Computerized Accounting. Distinguish between manual and 10 computerized accounting systems and discuss their advantages.

Assignment-C

Answer the following questions in about 100 words each.

6. Define Accounting. 6
7. What is a Journal? 6
8. What is Depreciation? 6
9. What do you mean by Cash Flow Statement? 6
10. State any two objectives of Cost-Volume-Profit (CVP) Analysis. 6