

Bachelor of Arts (Facility and Services Management)

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

**Assignments Booklet
(2025)**



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

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 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 2025	Coordinator of the Student Study center
For December Term End Examination 2025	30 th October 2025	Coordinator of the Student Study center

SEMESTER-V

**BFO-012: BASIC ACCOUNTS AND FINANCE
(TUTOR MARKED ASSIGNMENTS)**

Course Code: BFO-012
Total Marks: 100

Programme: BAFSM
Assignment Code: BFO-012/TMA/2025

Note:

This TMA consists of ten questions, out of which you have to attempt any five. The questions carries 20 marks each and should be answered in about 600 words each. Send your TMA to the coordinator of your Study Center.

Section A: (20 marks each)

40

1. From the following Trial Balance of Gupta & Sons, prepare Trading and Profit and Loss Account for the year ended December 31, 2018 and a Balance Sheet as on that date.

Trial Balance

Name of the Account	Debit Balances	Credit Balances
	Rs.	Rs.
Capital		5,00,000
Sales		10,00,000
Sales Returns	25,000	
Purchases	5,00,000	
Purchases Returns		15,000
Inventory as on 1.1.18	60,000	
Land & Buildings	4,00,000	
Plant & Machinery	3,00,000	
Furniture	1,00,000	
Wages	50,000	
Carriage Inwards	10,000	
Provision for Bad Debts		7,000
Carriage Outwards	5,000	
Cartage	5,000	
Salaries	40,000	
Loan		2,60,000
Debtors	1,50,000	
Creditors		70,000
Rent		8,000
Bills Receivable	40,000	
Acceptances		10,000
General Expenses	20,000	
Rent & Rates	10,000	
Investments	50,000	
Cash in hand	50,000	
Bank Overdraft		10,000
Discount	4,500	
Bad Debts	5,000	
Interest on Investments		5,000
Interest on Bank Overdraft	500	

Goodwill	60,000	
Total	18,85,000	18,85,000

Additional Information

- 1) The value of inventory on December 31, 2018 was Rs. 1,00,000.
 - 2) Depreciation is to be provided on: Land & Building @ 5% p.a. Furniture @ 10% p.a. Plant & Machinery Rs. 50,000.
 - 3) Provision for Bad Debts is to be maintained @ 5% on debtors.
 - 4) Wages are outstanding to the extent of Rs. 4,000 and Salaries to the extent of Rs. 3,000.
 - 5) Rent and Rates are prepaid to the extent of 1/4th of the amount paid.
 - 6) Interest on Investment outstanding is Rs. 1,000.
 - 7) Rent to the extent of Rs. 2,000 has been received in advance.
2. Write short notes on the following (Any four):
- a. Principal of double entry
 - b. Cost of capital
 - c. Operating leverage
 - d. Budgetary control
 - e. Margin of safety

Section B: (10 marks each)

30

3. What is capital structure? What are the major factors determining the capital structure of a company?
4. What is budgeting? What are the essentials of establishment of sound system of Budgeting?
5. Define a computerised accounting system. Briefly explain its advantages and disadvantages.

Section C: (6 marks each)

30

6. What are the qualitative characteristics of accounting information? Briefly explain.
7. Briefly explain the accounting concepts which guide the accountant at the recording stage.
8. Differentiate between
 - a. Fixed Instalment Method and Diminishing Balance Method
 - b. Fixed Assets and Semi-Fixed Assets
9. What is ratio analysis? What are its different uses?
10. Discuss the challenges faced by the financial manager in India.