

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

**CHOICE BASED CREDIT SYSTEM
(CBCS)**

BAVTM/BAFVTM

**Assignments Booklet
(2025)**

**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 2025	30 th April 2025	Coordinator of the student's Study center
For December Term End Examination 2025	30 th October 2025	

- 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.

Dr. Sonia Sharma
Programme Coordinator- BAVTM/BAFVTM

BTMC-138 MANAGERIAL ACCOUNTING AND FINANCE IN TOURISM

Tutor Marked Assignments

Course Code: BTMC-138

Total Marks: 100

(2025-26)

Section-A

Answer the following in about 500 words each.

1. Define accounting. Describe the need for accounting, advantages and limitations of accounting. 20
2. How cash flow statement is different from income statement? What are the additional benefits to different users of accounting information from cash flow statement? 20

Section-B

Answer the following in about 250 words each.

3. Define Asset. What are the various types of asset? Briefly explain each type of assets with examples. 10
4. List the various subsidiary books used in accounting. Briefly describe cash book with format of Single Column Cash Book. 10
5. Write short notes on: 10
 - a) Advantages of Trial Balance
 - b) Causes of Depreciation

Section-C

Answer the following in about 100 words each.

6. What is break-even point? 6
7. What is margin of safety? 6
8. Distinguish between Fixed cost and Variable cost. 6
9. What is working capital? 6
10. What are the uses of Cash Flow Statement? 6