

**Bachelor of Business Administration
(BBA)**

**ASSIGNMENTS
2025-26**

[Valid from 1st July, 2025 to 30th June, 2026]

Fifth Semester



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

Bachelor of Business Administration

(BBA)

ASSIGNMENTS – 2025-26

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 **BCOE-142 and BMP-002** 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 December 2025 Term End Examination they have to submit latest by in 15 October 2025.
2. Those students who are appearing in June 2026 Term End Examination they have to submit latest by in 15 March 2026.

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

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	BCOE-142
COURSE TITLE	:	MANAGEMENT ACCOUNTING
ASSIGNMENT CODE	:	BCOE-142/TMA/2025-26
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Note: Attempt all the questions.

Section – A

- 1) Discuss the objectives and advantages of management accounting. (10)
- 2) Two articles X and Y are manufactured in a department. Their specifications show that 2 X's or 8 Y's can be produced in one hour. The budgeted production for June, 2019 is 200 X's and 400 Y's. The actual production at the end of the month was 250 X's and 480 Y's and the actual hours spent on this production were 160. Find out the capacity, activity and efficiency ratios for June 2019. Also find out the calendar ratio if the actual working days during the month be 27 corresponding to 25 days in the budget. (10)
- 3) A company has decided to introduce a system of standard costing. What are the preliminaries to be considered before developing such a system? Explain. (10)
- 4) The following information is supplied to you: Standard time for a month : 4000 Hours Standard wage rate : Rs. 2.25 per hour Number of labourers employed : 30 Average working days in a month : 25 No. of hours a worker works per day : 7 hours Total wage bill in a month : Rs. 13,125 Idle time due to power failure : 100 hours You are required to calculate the following: a) Labour Cost Variance b) Labour Rate Variance c) Labour Efficiency Variance d) Labour Idle Time Variance. (10)
- 5) Explain how the variance analysis relating to overheads differ from that relating to material and labour? (10)

Section – B

- 6) Under what conditions, the income statement prepared under full costing or absorption costing and marginal costing will give similar results. (6)
- 7) What are the various methods of pricing? Explain with suitable examples. (6)
- 8) What is a Sales Budget? How is it prepared? (6)
- 9) Calculate the break-even point from the following information : Selling price = Rs. 3 per unit Variable cost = Rs. 2 per unit Fixed cost = Rs. 90,000 Estimated sales for the period = 100,000 units. (6)
- 10) Explain the levels involved in Activity-Based costing. (6)

Section – C

- 11) **Distinguish between the following:** (10)
 - a) cost control and cost reduction
 - b) Responsibility accounting and conventional cost accounting
- 12) **Write short notes on the following:** (10)
 - a) Budgetary Control
 - b) Secret Reserve

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	BMP-002
COURSE TITLE	:	OPERATIONS MANAGEMENT
ASSIGNMENT CODE	:	BMP-002/TMA/2025-26
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Note: Attempt all the questions.

- 1) a) What is meant by Operations Strategy? Explain the elements and types of operations strategy. **(10+10)**
 b) Explain the Scope and Functions of Operations Management.

- 2) a) What are the factors affecting product design? Explain the various approaches of product design. **(10+10)**
 b) Describe the importance of facility location. Explain its methods with suitable examples.

- 3) a) Describe EOQ Model of Inventory Management with the help of suitable diagram. **(10+10)**
 b) What is lean manufacturing? Explain its 3 M approach with suitable example.

- 4) a) Write short note on the following: **(10+10)**
 (i) Bull whip effect
 (ii) Competitive bidding
 (iii) Reverse logistics
 b) What are the various types of warehouses? Explain the steps involved in automation of warehousing.

- 5) a) What are the various techniques of production control? Explain with suitable examples. **(10+10)**
 b) How Six-Sigma evolved over the years in India? Explain the steps involved in the implementation of Six-sigma.