

**Bachelor of Business Administration  
(BBA)**

**ASSIGNMENTS  
2025**

**[Valid from 1st January, 2025 to 30th December, 2025]**

**Second Semester**



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



# **Bachelor of Business Administration**

## **(BBA)**

### **ASSIGNMENTS – 2025**

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 **BCOC-131, BCOC-133, ECO-07 and BRL-113** 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 June 2025 Term End Exam, they have to submit the assignments latest by 15<sup>th</sup> March 2025.
2. Those students who are appearing in December 2025 Term end exams, they should submit the assignments latest by 15<sup>th</sup> October 2025.

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

## TUTOR MARKED ASSIGNMENT

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<b>COURSE CODE</b>	:	<b>BCOC-131</b>
<b>COURSE TITLE</b>	:	<b>FINANCIAL ACCOUNTING</b>
<b>ASSIGNMENT CODE</b>	:	<b>BCOC-131/TMA/2025</b>
<b>COVERAGE</b>	:	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Note: Attempt all the questions.**

### Section – A

- Q.1** What are the qualitative characteristics in accounting information? Briefly Explain. (10)
- Q.2** What do you mean by double entry system? Distinguish it from single entry system. (10)
- Q.3** What are Accounting standards? What is the need of issuing accounting standards? (10)
- Q.4** Journalise the following transactions : (10)
- | 2018 |   |                                  | Rs.    |
|------|---|----------------------------------|--------|
| June | 1 | Cash sale to Ashok               | 18,000 |
| June | 2 | Bought goods from Vinod          | 10,000 |
| June | 2 | Paid cartage on the goods bought | 200    |
| June | 3 | Old newspapers sold              | 100    |
| June | 4 | PAID Municipal taxes by cheque   | 900    |
| June | 4 | Paid for repairs to machinery    | 600    |
| June | 8 | Received commission by cheque    | 1,700  |
- Q.5** Rectify the following errors assuming that a Suspense Accounting was opened. (10)
1. A purchase made from Anthony & Co. for Rs. 8,000 was not entered in the Purchases Book.
  2. An amount of Rs. 500 received from Mr. Roy was credited to Ray's A/c.
  3. A sale of Rs. 600 to Gopal was debited to his account as Rs. 6,000.
  4. Salaries paid amounting to Rs. 1,000 was wrongly debited to Wages Account.
  5. Rs. 450 received on amount of interest stands wrongly credited to Commission Account.
  6. The total of Returns Outwards Book amounting to Rs. 560 was hot posted in the ledger.
  7. A credit sale of Rs. 250 to Rakesh was wrongly credited to his Account.
  8. A credit sale of Rs. 520 to Madhu debited to him as Rs. 250.
  9. A credit purchases from Kailash of Rs. 400 was debited to him.
  10. In Cash Book, the total of Discount Allowed column of Rs. 304 has been carried forward as Rs. 403.

**Section – B**

- Q. 6** What are the characteristics of a hire purchase agreement? (6)
- Q. 7** “Consignment is the same thing as sale”. Discuss. (6)
- Q. 8** What is loading? How do you compute it? Give examples. (6)
- Q. 9** State the salient features of joint venture. Distinguish it from consignment. (6)
- Q.10** Explain the components of Tally. (6)

**Section – C**

- Q.11** Briefly discuss the function of accounting. (5)
- Q.12** What are the features of Ind-AS 101? (5)
- Q.13** Describe the rights of a hirer under purchase agreement. (5)
- Q.14** What is the difference between normal loss and abnormal loss? Give examples. (5)

## TUTOR MARKED ASSIGNMENT

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<b>COURSE CODE</b>	<b>:</b>	<b>BCOC-133</b>
<b>COURSE TITLE</b>	<b>:</b>	<b>BUSINESS LAW</b>
<b>ASSIGNMENT CODE</b>	<b>:</b>	<b>BCOC-133/TMA/2025</b>
<b>COVERAGE</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Note: Attempt all the questions.**

### Section – A

- 1) Who are treated as persons of unsound mind? State the legal positions of contracts with such persons. (10)
- 2) “Insufficiency of consideration is immaterial, but a valid contract must be supported by lawful and real consideration.” Comment. (10)
- 3) Explain the law related to ambiguous and inchnate instruments. (10)
- 4) What are the rules regarding settlement of accounts of a firm after dissolution? Explain fully. (10)
- 5) Discuss the essentials of a contract of bailment and state the rights and duties of a bailee. (10)

### Section – B

- 6) “An agreement in restraint of trade is void”. Examine this statement mentioning exceptions, if any. (6)
- 7) Define and distinguish between ‘condition’ and ‘warranty’. (6)
- 8) Define an unpaid seller. What are his rights? (6)
- 9) Discuss the common features among promissory note, bill of exchange and cheque. (6)
- 10) Define ‘agent’ and ‘principal’. Can a minor be an agent? Discuss. (6)

### Section – C

- 11) “In commercial and business agreements, the presumption is that the parties intend to create legal relations.” Comment. (5)
- 12) “Mere silence as to facts is not fraud”. Explain with examples. (5)
- 13) Write a note on pledge by mercantile agent. (5)
- 14) Differentiate between a bill and a cheque. (5)

## TUTOR MARKED ASSIGNMENT

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<b>Course Code</b>	<b>:</b>	<b>ECO-07</b>
<b>Course Title</b>	<b>:</b>	<b>ELEMENTS OF STATISTICS</b>
<b>Assignment Code</b>	<b>:</b>	<b>ECO-07/TMA/2025</b>
<b>Coverage</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Attempt all the questions:**

**Q.1** Differentiate between the primary and secondary data. Explain different methods of collecting primary data and the sources of secondary data. **(20)**

**Q.2** a) Calculate the Arithmetic Mean from the following data: **(10+10)**

Total Sales (in thousands)	Number of Salespersons
0 – 5	3
5 – 10	12
10 – 25	25
25 – 50	10

b) Draw a histogram and a frequency polygon from the following data:

Classes	f
10 – 20	10
20 – 30	20
30 – 40	30
40 – 50	25
50 – 60	10

**Q.3** a) Compute Karl Pearson's coefficient of skewness from the following data: **(10+10)**

Classes	Frequency
30—33	2
33—36	4
36—39	26
39—42	47
42—45	15
45—48	6

Additional information :

- i. Arithmetic mean is 40.11.
- ii. Standard deviation is 2.96.
- iii. Modal class is 39–42.

b) Explain convenience and judgement sampling methods in brief.

**Q.4** a) Describe the importance of visual presentation of data. **(10+10)**

b) Discuss the importance of Statistics in Business.

**Q.5 Write short notes on the following:**

**(5×4=20)**

- a) Statistical survey
- b) Application of Ratios
- c) Geometric Mean
- d) Variance

## TUTOR MARKED ASSIGNMENT

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<b>Course Code</b>	<b>:</b>	<b>BRL-113</b>
<b>Course Title</b>	<b>:</b>	<b>BUSINESS ETHICS</b>
<b>Assignment Code</b>	<b>:</b>	<b>BRL-113/TMA/2025</b>
<b>Coverage</b>	<b>:</b>	<b>ALL BLOCKS</b>

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**Maximum Marks: 100**

**Attempt all the questions.**

**(A) Short Type Questions**

1. Define business ethics. What are the principles of business ethics? (10)
2. Why should there be ethical production? Explain by giving suitable examples. (10)
3. Define dynamic pricing. Discuss the benefits and limitations of the same. (10)
4. How does truthfulness and accuracy in retail advertising contribute to consumer trust and long term brand reputation? (10)
5. “Due Diligence of vendors is an important and needed part of any business”. Elaborate. (10)
6. What is meant by diversity? Highlight its importance at the workplace. (10)
7. Explain the concept of green retailing and its advantages for an organization. (10)

**(B) Essay Type Questions**

8. Discuss the role of transparency and honesty in fostering relationship with the customers. (15)
9. Explain the different categories of occupational hazards in retail industry. (15)