ASSIGNMENTS

Diploma in Business Process Outsourcing-Finance and Accounting Program (DBPOFA)

January - June Session 2026

And

July - December Session 2026

(Semester 1)

School of Vocational Education and Training (SOVET)

Indira Gandhi National Open University

Maidan Garhi, New Delhi -110068

Dear Student,

This booklet contains the assignments for all the Courses of DBPOFA. Before attempting the assignments, please carefully read the instructions given below. Each course has one assignment, which is based on course materials of these courses. **You are also required to write your responses in your own words and hand-writing only and no typed or printed assignments will be accepted.** Further, you may note that in case your assignment response(s) happens to be a copy of assignment response sheet submitted by another student, **your assignment may be summarily rejected and/or your marks may be made null and void.** Therefore, you are strongly advised not to allow any other student to copy it. The last date of submission of assignment is given against each assignment. You are advised not to wait for the last date to submit your assignments. Therefore, you may note that the assignment answer sheets received after the due date will be summarily rejected and no communication will be entertained in this regard.

You have to submit/send your assignment answer sheets to the Coordinator/Programme In charge of your Study Centre/ Programme Centre, as the case may be so as to reach there on or before the due date. In case there is no Study Centre, assignments to be submitted to the Programme Coordinator at SOVET,Block-15 E, New Academic Building, Vivekananda Bhawan, IGNOU, Maidan Garhi, New Delhi- 110 068.

Instructions for Formatting Your Assignments

- On the top of the first page of your Tutor Marked Assignment(TMA) answer sheet,please write the details exactly in the following format:

Enrolment No.__________________	Date:____________________________
Course Code:____________________	Course Title:
________________________________	Name:

Signature:______________________________

- Please follow the above format strictly to facilitate evaluation and avoid delay.
- Use only full scale size writing paper (but not of very thin variety) for writing your answers.
- Leave 3cm margin on the left, top and bottom of your answer sheet.
- Your answer should be precise and to the point. While solving problems, clearly indicate the question number along with the part being solved. Recheck your work before submitting it.
- The sheets need to be submitted only to the respective Course Coordinators

Answer sheet received after the due date shall not be accepted. We strongly feel that you should retain a copy of your assignment answer sheet duly acknowledged by the office of the Coordinator/ Programme In-charge of your Study Centre/ Programme Study Centre to avoid any unforeseen situation.

Wishing you all good luck!

DBPOFA

TUTOR MARKED ASSIGNMENT

Fundamentals of Accounting

Maximum Marks: 100
Weight age: 30%

Course Code: BPOI -102/ 002
Pass Marks: 40%
January 2026 session & July 2026 session

Note: This assignment covers all of **Course 2**. Marks assigned to the questions have been shown in the bracket

Section A

Attempt any 05 questions

1) Name the parties interested in Accounting Information? (10)
2) What is meant by Accounting Standards? Highlight its objectives? (10)
3) What are the different types of Adjustment Entries? (10)
4) State the rules for recording Journal entries? (10)
5) What are the types of Error in accounting books? (10)
6) What is Trial Balance? Why do we prepare a Trial Balance? (10)
7) Explain the difference between Profit & loss Account & Balance Sheet? (10)
8) Why a cheque is dishonored? How do you record it in the Cash Book? (10)

Section B

Attempt all the questions

1) **Explain the various heads of liabilities and assets of Balance Sheet? (20)**

2) **Journalize the following transactions (2x5=10)**

   i. Sold Goods to Samir brothers on January 15, 2025 Rs 30,000

   ii. Bought goods on account from Das & Co. on January 18, 2025 Rs 1, 00,000

   iii. Purchased goods from Sahil brothers on January 21, 2025 Rs 20,000

   iv. Paid salaries on June 3, 2025 Rs 30,000

   v. Received interest on investments on June 5, 2025 Rs 2,500

3) **Record the following transactions in Journal of Sunny and post them into Ledger (20)**

   i. Commenced business with cash Rs 6, 00,000

   ii. Goods purchased from Sachet Rs 60,000

   iii. Goods returned to Sachet Rs 30,000

   iv. Interest paid to Sham Rs 20,000

v. Commission received from Arun Rs 6,000

vi. Sold goods to Kabir Rs 5, 00,000

vii. Discount allowed to Kabir Rs 20,000

viii. Discount received from Sachet Rs 9,000

ix. Furniture purchased on cash Rs 80,000

x. Cash paid to Sachet Rs 7,000

Last Date for Submission of Assignment

For June TEE Exam	**31st March**
For December TEE Exam	**30th September**