

# **BACHELOR OF COMPUTER APPLICATIONS (BCA\_NEW)**

BCA\_NEW /ASSIGN/SEMESTER-IV

## **ASSIGNMENTS**

**(January - 2026 & July - 2026)**

**MCS-206, BCSL-146, BCS-053, BCSL-147, BCS-041, BCOC-131,**



**SCHOOL OF COMPUTER AND INFORMATION SCIENCES**

**INDIRA GANDHI NATIONAL OPEN UNIVERSITY  
MAIDAN GARHI, NEW DELHI – 110 068**

<b>Course Code</b>	<b>:</b>	<b>BCOC-131</b>
<b>Course Title</b>	<b>:</b>	<b>Financial Accounting</b>
<b>Assignment Number</b>	<b>:</b>	<b>BCA_NEW(IV)/131/Assignment/2026</b>
<b>Maximum Marks</b>	<b>:</b>	<b>100</b>
<b>Last date of Submission</b>	<b>:</b>	<b>30<sup>th</sup> April, 2026 (for January Session) 31<sup>st</sup> October, 2026 (for July Session)</b>

**Note: Attempt all the questions.**

### **Section-A**

**(Attempt all the questions. Each question carries 10 marks)**

- Question 1:** Name items which are recorded at the invoice price in the Consignment Account. Give journal entries passed for the adjustment of loading in respect of each item. **(10 Marks)**
- Question 2:** Why is journal sub-divided? Name the special journals and state the type of transactions entered in each of them. **(10 Marks)**
- Question 3:** How are branch balances incorporated in Head Office books at the end of the accounting year? **(10 Marks)**
- Question 4:** What do you mean by accounting concepts? Briefly explain the accounting concepts which guide the accountant at the recording stage. **(10 Marks)**
- Question 5:** Explain the need and significance of depreciation. What factors should be considered for determining the amount of depreciation? **(10 Marks)**

### **Section-B**

**(Attempt all the questions. Each question carries 6 marks)**

- Question 6:** Define Ledger & Group. How Ledger is different from Group? **(6 Marks)**
- Question 7:** What are the different types of errors that are usually committed in recording transactions? Explain with examples. **(6 Marks)**
- Question 8:** State the journal entries passed to open various accounts under Stock and Debtors System as applicable to hire purchase business. **(6 Marks)**
- Question 9:** What are the qualitative characteristics of accounting information? Briefly explain. **(6 Marks)**
- Question 10:** Explain briefly various methods of recording the joint venture transactions without maintaining separate set of books. **(6 Marks)**

### Section-C

(Attempt all the questions. Each question carries 6 marks)

**Question 11:** Explain the considerations which are required to be kept in mind while choosing accounting software. **(10 Marks)**

**Question 12:** Write short notes on the following: **(5 × 2= Marks)**

- a) Loading
- b) Joint venture
- c) Debit Note
- d) Normal loss
- e) Hire purchase