BACHELOR OF COMPUTER APPLICATIONS (BCA_NEWOL)

BCA_NEWOL /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

CONTENTS

Important Notes

1. Submit your assignments through the Learning Management System (LMS) on or before the due date.

2. Assignment submission before due dates is compulsory to become eligible for appearing in corresponding Term End Examinations. For further details, please refer to BCA_NEWOL Programme Guide.

3. To become eligible for appearing the Term End Practical Examination for the lab courses, it is essential to fulfill the minimum attendance requirements as well as submission of assignments (on or before the due date). For further details, please refer to the BCA_NEWOL Programme Guide.

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

Note: Attempt all the questions.

Section-A
(Attempt all the questions. Each question carries 10 marks)

Question1: 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