BACHELOR OF COMPUTER APPLICATIONS (BCA)

(Revised Syllabus)

BCA(Revised Syllabus)/ASSIGN/SEMESTER-II

ASSIGNMENTS

(July - 2026 & January - 2027)

ECO-02, MCS-011, MCS-012, MCS-015, MCS-013, BCSL-021, BCSL-022,

SCHOOL OF COMPUTER AND INFORMATION SCIENCES
INDIRA GANDHI NATIONAL OPEN UNIVERSITY
MAIDAN GARHI, NEW DELHI – 110 068

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Important Notes

1. Submit your assignments to the Coordinator of your Study Centre 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 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 Programme Guide.

Course Code	**:**	**ECO-02**
Course Title	**:**	**Accountancy-1**
Assignment Number	**:**	**BCA (II)/02/Assignment/2026-27**
Maximum Marks	**:**	**100**
Weightage	**:**	**30%**
Last Dates for Submission	**:**	**31st October, 2026 (For July 2026 Session)**
	:	**30th April, 2027 (For January 2027 Session)**

Maximum Marks: 100

Attempt all the questions:

Q1: **(20 Marks)**

What is depreciation? Discuss its objectives and explain the various methods used for calculating depreciation.

Q2:

a) Why is journal sub-divided? Name the special journals generally maintained by the business and state the type of transactions entered in each of them. **(10 Marks)**

b) What are its various types of errors which are usually committed in the process of accounting? Explain them with examples. **(10 Marks)**

Q3:

a) " Ledger is said to be the principal book of entry, and the transactions can even be directly entered into the ledger account." Elaborate on the statement and explain why Journal is necessary. **(10 Marks)**

b) "Credit sales can be ascertained either by preparing the Total Debtors Account or with the help of Memorandum Trading Account". Discuss **(10 Marks)**

Q4: **(20 Marks)**

Ages Cycle Co., Delhi sent 100 bicycles on January 1,1987 to Murugan Enterprises, Madras. Tile cost of each bicycle was Rs. 500 and it was invoiced at Rs. 600. Ages Cycle Co. incurred Rs. 2,000 on freight and insurance and received Rs. 30,000 as advance from t Murugan ‘Enterprises. Murugan Enterprises paid Rs. 1,000 as octroi and carriage, Rs. 800 as rent and Rs. 600 as insurance. By June 30, 1987 they had sold 100 bicycles for Rs. 62,500. Murugan Enterprises are entitled to a commission @ 10% on the proforma invoice price and 20% of any surplus realised over and above the invoice price. Murugan Enterprises remitted the amount due from them by a bank draft.

You are required to prepare ledger accounts in the books of both parties.

Q5: **(10+10=20 Marks)**

Differentiate between the following:

a) Profit and Loss Account and Balance Sheet
b) Single Entry System and Double Entry System