

B.C.A. (Pt. - II)

Bus. Acct.

**201/231**

**B.C.A. (Part - II) EXAMINATION, 2021**

(Faculty of Science)

(Three-Year Scheme of 10+2+3 Pattern)

**Business Accounting**

Time Allowed : Three Hours

Maximum Marks : 100

Question paper consists of **three parts**. All **three parts are compulsory**.

**PART - I** : (Very Short Answer) consists of **10** questions of **2** marks each. Maximum limit for each question is upto **40** words.

**PART - II** : (Short Answer) consists of **5** questions of **4** marks each. Maximum limit for each question is upto **80** words.

**PART - III** : (Long Answer) consists of **5** questions of **12** marks each with internal choice.

Write your roll number on question paper before start writing answers of questions.

**PART - I**

1.  (a) Give name of any two accounting concept. 10x2=20  
 (b) Classify different types of Accounts.  
 (c) Explain any two objectives of Preparing a Trial Balance.  
 (d) Write two causes of Depreciation.  
 (e) Give any two name of Provision.  
 (f) Explain the kinds of Error's.  
 (g) Give any two names for indirect expenses.  
 (h) Give two examples of adjustment.  
 (i) Give the formula of amount of claim.  
 (j) Explain any two examples of Financial Expenses.

**PART - II**

2.  (a) Give 4 persons who might feel interested in accounting. 5x4=20  
 (b) Explain sub-division of Journal.  
 (c) Give any four distinction between Reserve and Provision.  
 (d) Received ₹ 500 from Dilip, but the same was wrongly credited to Ankit. Give Journal entries to rectify them.  
 (e) Give four names for Fixed Assets.

**PART - III**

3. Explain the various Accounting concepts and conventions.

8+4=12

**OR**

Differentiate between Book-keeping and Accounting.

12

4. What are the different types of cash books ? Explain in detail.

12

**OR**

Give Journal Entries in the books of Nishchag for the following transactions.

12

2021	₹
1. Goods purchased from Sumit	40,000
2. Goods sold to Kumbhat	20,000
3. Loan received from Bank	2,22,000
4. Rent Paid to Suresh	7,500
5. Goods returned to Sumit	5,000
6. Goods returned by Kumbhat	3,000
7. Goods given in charity ₹ 400 and Cash	600
8. Paid to Sumit in full settlement	34,500
9. Received from Kumbhat at full settlement	16,000
10. Paid for Stationery	5,000
11. Paid for salary	15,000
12. Rent Received	1,500

5. Prepare a Trial Balance from the following balances of Ledger Accounts :

12

Capital A/c	1,00,000
Building A/c	15,000
Furniture A/c	7,500
Motor Car A/c	25,000
Opening stock A/c	40,000
Office Exps. A/c	15,000
Carriage Inward A/c	3,000
Cash at Bank A/c	20,600
Drawings A/c	18,000
Loan From Hari A/c	15,000
Sales A/c	1,00,000
Bad Debts A/c	450
Purchase A/c	75,000
Commission Received A/c	9,500
Debtors A/c	60,000
Creditor's A/c	55,050

**OR**

What are the various methods of providing depreciation ?

12

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6. From the following particulars prepare the Trading Account for the year ending 31<sup>st</sup> March, 2021 : **12**

Opening Stock	24,500
Cash Purchase	86,300
Credit Purchase	2,74,650
Purchase Returns	13,400
Sales	6,27,480
Sales Returns	18,900
Productive Wages	63,500
Carriage Inward	8,600
Motive Power	5,750
Import Duty	43,250
Other MFG Expenses	9,300
Closing stock was valued at	₹ 32,200

**OR**

Prepare a Balance sheet in the order of Permanence by taking imaginary figures. **12**

7. Name the main adjustments and give adjustment journal entries with examples. **12**

**OR**

Write short notes on :

**4+4+4=12**

- (a) Gross Profit Ratio
- (b) Average claim
- (c) Indemnity Period

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