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63(FY)SEM-1/BCASEC1013

2024

COMPUTER APPLICATION

Paper : BCASEC1013

(Accounting and Financial Management)

Full Marks : 50

Pas Marks : 20

Time : Two hours

***The figures in the margin indicate
full marks for the questions.***

1. Choose the correct answer : 1×5=5
 - (a) A ledger is called a book of :
 - (i) Primary entry
 - (ii) Final entry
 - (iii) Original entry
 - (iv) Double entry
 - (b) The left hand side of the ledger account in referred to as :
 - (i) Footing

- (ii) Credit side
 - (iii) Debit side
 - (iv) Balance
- (c) Goods returned by customer will be debited to which account?
- (i) Purchases A/c.
 - (ii) Return Outward
 - (iii) Customer's A/c.
 - (iv) Return Inward
- (d) The credit side of a cash book is :
- (i) The loss side
 - (ii) The receipt side
 - (iii) The profit side
 - (iv) The payment side
- (e) In a cashbook, a contra entry involves _____.
- (i) A cash account and a bank account.
 - (ii) A cash account and a sales account.

- (iii) A cash account and a discount account.
 - (iv) A cash account and a purchase account.
2. Answer **any five** from the following : $2 \times 5 = 10$
- (a) What are events and transaction?
 - (b) What do you understand by journalising of transactions?
 - (c) What is a debit note?
 - (d) What is data directory?
 - (e) What is discount?
 - (f) What is accounting voucher?
 - (g) What is meant by opening balance in balance sheet?
3. Answer **any three** from the following : $5 \times 3 = 15$
- (a) Classify and explain the books of accounts.
 - (b) What is cash book? Explain the types of cash book. $2+3$
 - (c) Explain any five methods of depreciation.

- (d) Explain any five types of voucher.
- (e) Explain the features of tally.
4. Answer **any two** from the following :
10×2=20

(a) Prepare a trial balance with the following information.

| S. Account Name N. | Balance Rs. | S. Account Name N. | Balance Rs. |
|-----------------------|----------------|-----------------------|----------------|
| 1. Capital A/c. | 2,00,000 | 5. Stock | 70,000 |
| 2. Cash | 1,80,000 | 6. Debtors | 3,00,000 |
| 3. Creditors | 1,00,000 | 7. Bank Loan | 1,50,000 |
| 4. Sales | 3,00,000 | 8. Purchases | 2,00,000 |

(b) Prepare a Trading Account from the information given below of a firm as on 31st March, 2024.

| Particulars | Rs. |
|--------------------|----------|
| Opening Stock | 40,000 |
| Purchase | 4,00,000 |
| Sales | 3,80,000 |
| Carriage Inwards | 20,000 |
| Returns Outwards | 80,000 |
| Wages and Salaries | 50,000 |
| Returns Inward | 20,000 |
| Closing Stock | 1,30,000 |