

- (b) Advantages of preparing bank reconciliation statement.
- (c) Important features of profit and loss account. **5+5+5=15**

**Unit IV**

7. What is Capital ? Explain different sources of raising long term capital in corporate undertaking operating in India. **15**
8. Briefly explain the following :
- (a) Uses of computer in accounting
- (b) Features of working capital. **8+7=15**

No. of Printed Pages : 04

Roll No. ....

**D214**

**B.C.A. EXAMINATION, May 2019**

(Fourth Semester)

(B. Scheme) (Main & Re-appear)

(BCA)

BCA208B

BASIC ACCOUNTING

*Time : 3 Hours]*

*[Maximum Marks : 75*

---

Before answering the question-paper candidates should ensure that they have been supplied to correct and complete question-paper. No complaint, in this regard, will be entertained after the examination.

---

**Note :** Attempt *Five* questions in all, selecting at least *one* question from each Unit. All questions carry equal marks.

M-D214

4

310

(3-06/7) M-D214

P.T.O.

### Unit I

1. What is the meaning of accounting ? Explain in brief the background and scope of accounting.
2. Write short notes on the following :
  - (a) According to the principles of double entry system, every debit has corresponding credit. Explain clearly.
  - (b) Write a brief note on generally accepted accounting principles. **8+7=15**

### Unit II

3. What is a Trial Balance ? Describe any *two* important methods of preparing trial balance with relevant examples. **15**
4. Pass journal entries in the books of Mr. Pankaj from the following transactions :  
2016 ₹  
July  
1 Commenced business by investing cash 80,000

M-D214

2

2	Purchased Land	25,000
3	Purchased goods for cash	20,000
3	Purchased goods from Amar on credit	10,000
4	Sold goods for cash	20,000
5	Sold good to Ajay on credit	5,000
7	Paid freight	500
8	Paid towards charities	1,200
10	Paid salaries to Ramesh	1,500
12	Deposited cash into bank	15,000
13	Withdrawn from bank for office use	4,000
17	Withdrawn from bank for private use	6,000
25	Rent received	3,000
27	Loan from bank	30,000

**15**

### Unit III

5. What do you mean by final accounts ? Explain the elements of final accounts with relevant examples. **15**
6. Write short notes on the following :
  - (a) State any six reasons when the cash book balance will be higher than the pass book balance.

(3-06/8) M-D214

3

P.T.O.