(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. N.	Account Name	Balance Rs.	S. N.	Account Name	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

Total number of printed pages–4

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 : 2×5=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 : 5×3=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.