



বিদ্যাসাগর বিশ্ববিদ্যালয়

VIDYASAGAR UNIVERSITY

1st Semester Examination 2021

BBA (Hospital Management)

PAPER—C2T

BUSINESS ACCOUNTING

Full Marks : 55

Time : 2 Hours

The figures in the right-hand margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

Illustrate the answers wherever necessary.

C2T : THEORY

A. Answer any *two* questions.

2×2

1. What is leverage ?
2. Define depreciation.
3. What is debit ?
4. Define current ratio.

B. Answer any *three* questions. 3×12

5. Define financial accounting. 'Accounting as an information system'. Discuss. Mention the golden rules of Accounting. 2+6+4

6. Define transaction. Discuss rules of transaction.

From the following transaction you are asked to prepare journal for the month of January 1, 2021 – Mr. X started business with cash Rs. 10,000, furniture Rs. 15,000, plant and machinery Rs. 20,000 and land and building Rs. 30,000. 2+4+6

7. (a) Define accounting equitation.

(b) From the following transaction you are asked to prepare treble column cashbook for the month of January 2021 of SARA stores.

January 1 - Opening balance of cash Rs. 3000

Opening balance of bank Rs. 10000

January 5 - Purchase goods by Rs. 3000

January 10 - Wage paid Rs. 100

January 15 - Sold goods by Rs. 5000 and discount allowed Rs. 100

January 20 - Purchase furniture by Rs. 2000

January 25- Paid house rent by cheque by Rs. 2000

January 30- Capital introduce into business by Rs. 5000

2+10

4. (a) What is accounting standards ?

(b) Mr. X providing you the following ledger balance, you are asked to prepare trial balance for the month of June 2021.

Opening stock	Rs. 5000
Purchase (Adjusted)	Rs. 10000
Capital	Rs. 30000
Sundry creditors	Rs. 5000
Sundry debtors	Rs. 10000
Sales	Rs. 20000
Plant of machinery	Rs. 10000
Land of building	Rs. 30000
Bank loan	Rs. 10000
Wage	Rs. 1000
Salary	Rs. 3000
Closing stock	Rs. 7000
Discount received	Rs. 7000
Apprenticeship premium	Rs. 3000

2+10

5. Discuss various benefits and limitations of Financial Statement Analysis.
12

6. Define ratio analysis. Discuss the importance of ratio analysis.

The following are current asset and current liabilities of A Ltd. You are asked to prepare current ratio and liquid ratio.

Current Assets	Amount (Rs.)
Stock in Trade	70,000
Debtors	50,000
Bills Receivable	10,000
Bank	30,000

Current Liabilities	Amount (Rs.)	
Creditors	66,000	
Bills Payable	10,000	
Short Term Loan	4,000	
		2+4+6

(Internal Assessment – 15 Marks)

—

Vidyasagar University