2023

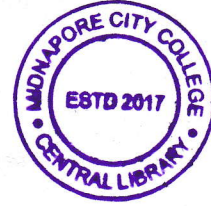## BCA 2nd Semester Examination

PAPER — GE-2.1T & GE-2.2T

Full Marks : 80

Time : 3 hours

The figures in the right-hand margin indicate marks.

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

Illustrate the answers wherever necessary.

Answer from *any* **one** Section as directed.

SECTION—A

(GE-2.1T)

(Business Accounting)

GROUP—A

1. Answer *any* **ten** questions :   2×10=20

   (a) What is 'Accounting'?

(b) What is 'Depreciation'?

(c) What is 'Expenditure'?

(d) What do you mean by Assets?

(e) What is 'Journal'?

(f) What is 'Voucher'?

(g) What are 'Goods'?

(h) What do you mean by Capital?

(i) What is 'Income'?

(j) State the four users of financial information.

(k) Write a short note on 'Account'.

(l) What is 'Accounting Concept'?

(m) What is 'Transaction'?

(n) What is 'Balance Sheet'?

(o) Write a short note on 'Accounting Equation'.

2. Answer *any* **six** questions :   5×6=30

(a) "Is Balance Sheet a true picture of the financial position of a concern?" Discuss.

(b) Write a short note on 'Accounting Principles'.

(c) What is 'Paper Transaction'? Mention at least three examples.

(d) "Journal is called 'Book of Original Entry'." Discuss.

(e) What are the errors not detected by a trial balance?

(f) Distinguish between 'Gross Profit' and 'Net Profit'.

(g) Differentiate between 'Provision' and 'Reserve'.

(h) Differentiate between 'Assets' and 'Liabilities'.

GROUP—C

3. Answer *any* **three** questions : 10×3=30

(a) From the following particulars, prepare 'Profit and Loss Account' for the year ended 31.03.2023 in the books of Mr. Sachin Das :

Sales ₹6,00,000, Salary ₹24,000, Rent ₹3,000, Carriage outward ₹4,000, Discount allowed ₹240, Printing and stationary ₹1,250, Postage ₹410, Electricity ₹650, Interest on loan paid ₹450, Discount received ₹400, Miscellaneous receipt ₹1,150, Commission receipt ₹880, Bad debts ₹150, Insurance ₹800, Sundry fixed assets ₹80,000, Debtors ₹1,00,000.

Additional Information :

(i) Gross profit earned during the year 20% on sales

(ii) Provide depreciation on fixed assets @ 10%

(iii) Outstanding salary ₹4,000

(iv) Create a reserve for bad debts @ 3%

(b) From the following balances as extracted from the books of Mr. Dey as on 31.03.2023, you are to prepare a trial balance as on that date.

Cash ₹40,000, Capital ₹4,00,000, Sales ₹6,00,000, Bills receivable ₹4,400, Sundry debtors ₹6,600, Purchases ₹40,000, Sales return ₹6,000, Sundry creditors ₹2,000, Opening stock ₹25,000, Bills payable ₹2,000, Goodwill ₹10,000, Salary ₹2,000, Wages ₹1,000, Drawing ₹4,000, Land and building ₹20,000, Rent received ₹2,000, Commission received ₹2,000, Interest received ₹3,000, Lighting ₹200.

(c) Prodip & Co. Ltd. issued 20000 shares @ ₹10 each at a premium of ₹2 per share payable as follows :

₹4 on application, ₹4 on allotment (including premium ₹2) ₹2 on first call, ₹2 on final call. Applications were received for 25000 shares. Application for 5000 shares were rejected while those for 20000 shares were allotted in full. Allotment and call moneys were duly received except final call on 1000 shares. Give journal entries in the books of the company.

(6)

(d) A machine is bought for ₹ 40,000. Its effective life is 4 years and the residual value is ₹ 580. Show the machine A/c for 4 years taking the rate of depreciation at 40% p.a. under diminishing balance method.

(e) Discuss the features of trading A/c.

SECTION—B

(GE-2.2T)

(E-Business Infrastructure and Management)

GROUP—A

1. Answer *any* **ten** questions :   2×10=20

(a) What is e-business?

(b) What do you mean by digital firm?

(c) Define B2C e-commerce.

(d) What do you mean by electronic markets?

(e) What is IoT?

(f) Define internet.

(g) What is mobile marketing?

(h) Define B2B e-commerce.

(7)

(i) What is web portal?

(j) What do you mean by e-tailer?

(k) What is debit card?

(l) Explain e-signature.

(m) Write a short note on smart card.

(n) Write a short note on biometrics.

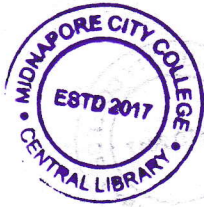(o) Define digital cash.

GROUP—B

2. Answer *any* **six** questions :   5×6=30

(a) Define electronic money systems.

(b) Discuss online banking.

(c) Who can transfer funds using NEFT? Explain.

(d) Discuss about e-payment.

(e) Discuss the similarities of e-commerce and e-business.

(8)

(f) How is the internet relevant to e-commerce? Explain.

(g) How is e-commerce helpful to the consumer?

(h) Discuss the advantages of B2C model.

GROUP—C

3. Answer *any* **three** questions : 10×3=30

(a) Discuss the difference between traditional market and electronic market.

(b) Discuss the application of web technologies in commerce.

(c) Discuss different types of business to consumer models.

(d) Write briefly the importance of e-commerce in today's business.

(e) Write a short note on internet banking.

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