2024

2nd Semester Examination

BCA

MIDNAPORE CITY COLLEGE ESTD 2017 CENTRAL LIBRARY

Paper : GE 2-T

Full Marks : 80 Time : Three Hours

The figures in the margin indicate full marks.
Candidates are required to give their answers in their own words as far as practicable.

(Business Accounting)

Group - A

Answer any ***ten*** of the following questions : 2×10=20

1. What is voucher?
2. What is Double entry system?
3. Discuss the different type of Account.
4. What is Accounting Convention?
5. What is Assets?
6. Discuss the Sub-Division of Ledger.
7. Discuss the difference between cash transaction and credit transaction.

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8. What is depreciation?
9. What is Fictitious Assets?
10. Write the definition of Liabilities.
11. What is Quick Liabilities?
12. What is Error of Omission?
13. What is Contingent Liabilities?
14. Write the difference between Fixed Assets and Current Assets.
15. Write the different type of Liabilities.

Group - B

Answer any ***six*** of the following questions : 5×6=30

16. Write a short note on Going concern concept.
17. Discuss difference between Event and Transaction.
18. "Journal is a Book of Original Entry" — Discuss.
19. Distinguish between Journal and Ledger.
20. You are required to show the journal entry.
    (a) Started a business with cash Rs.50,000.
    (b) Open a bank account Rs.10,000.
    (c) Purchases Goods Rs.2000.

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    (d) Purchases Furniture Rs.20,000.
    (e) Sold Goods Rs.7000.
21. Discuss the utilities of Trial Balance.
22. You are to prepare a Trial Balance. Capita Rs. 2,09,009. Building Rs. 1,09,009, Purchases Rs. 50,000, sales Rs. 4,50,000, Cash Rs. 50,000, Goodwill Rs. 50,000, Bills Receivable Rs. 60,000, Provision for Discount for Creditors Rs. 40,000, Provision for Bills payable Rs. 50.000, Freehold Property Rs. 2,00,000.
23. Discuss the different method of Depreciation.

Group - C

Answer any ***three*** of the following questions : 10×3=30

24. Is Balance Sheet True Picture of the Financial Position of a Concern?
25. Prepare Trading A/c, Profit & Loss a/c, for the year ended 31.3.2024 Balance Sheet as on 31.3.2024.

    Capital Rs. 64,59,000, Sales Rs. 8,89,000, Reserve & Surplus Rs. 6,52,000, Bank overdraft Rs. 10,00,000, Opening Stock Rs. 20,000, Purchases Rs. 80,000, Wages Rs. 10,000, Salary Rs. 20,000, Rent Rs. 20,000, Discount Rs. 3,333, Discount received Rs. 3,333, Building Rs. 20,50,000, Furniture Rs. 8,00,000, Machinery

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Rs. 30,00,000, Goodwill Rs. 20,00,000, Cash Rs. 3,00,000, Creditors Rs. 3,00,000, Debtors Rs. 10,00,000.

Adjustments :

(i) Closing Stock Rs. 30,000.

(ii) Depreciation @ 20% on machinery.

(iii) Outstanding wages Rs. 2,000.

26. Distinction between Equity share and Preference share.

27. Bright Co. invited application for 10,000 shares of Rs. 110 each payable as follows : with application Rs. 20, on allotment Rs. 50, on first call Rs. 30, on final call Rs. 10. Applications were received for all the shares and all of these were accepted. All moneys were duly received. Show the journal entries and draw the balance sheet.

28. ABC & CO. purchased a machine for Rs. 1,00,000. The company paid carriage Rs. 5,000. And also incurred Rs. 20,000 for the installation of machine. The scrap value Rs. 5,000. The estimated life of the machine 15 years.

Show the machinery account for the first three years and also the depreciation account.

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OR

[e-Business Infrastructure and Managment]

Group - A

Answer any ***ten*** of the following questions : 2×10=20

1. What is Lan?
2. What do you mean by e-shopping?
3. What is IoT?
4. What is Wireless Internet?
5. What is Website?
6. What is the difference between Internet and Intranet?
7. What do you mean by AEPS?
8. What is Cryptocurrency?
9. How Smart Cards Work?
10. What is e-signature?
11. What is Cyber Currency?
12. What do you mean by www?
13. What is e-Commerce?
14. What is e-Business?
15. What do you mean by mobile marketing?

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Group - B

Answer any ***six*** of the following questions : 5×6=30

16. Write a short note on B2B.
17. Are e-Commerce and e-business the same?
18. Discuss classify e-Commerce according to technology.
19. Discuss the Indian Scenario of e-Markets.
20. Write short notes on “Debit Cards” and “Credit Cards”.
21. Write a short note on EDI.
22. Write a short note on MAN.
23. Discuss the Economic and Social impact of e-Commerce.

Group - C

Answer any ***three*** of the following questions : 10×3=30

24. How to integrate the wireless web into Business strategy?
25. Discuss the difference between e-Market and Traditional Market.
26. Discuss the advantages and disadvantages e-Payment System.

27. Discuss the functions and features of e-Commerce.
28. Briefly discuss the importance of e-Commerce in Today’s Business.

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