

**BACHELOR OF COMPUTER APPLICATIONS (CBCS-2019 COURSE)**  
**B.C.A. SEM - II : WINTER :- 2021**  
**SUBJECT: FINANCIAL ACCOUNTING**

**Day : Thursday**  
**Date 10/2/2022**

**W-21860-2021**

**Time : 10:00 AM-01:00 PM**  
**Max. Marks: 60**

**N.B.**

- 1) Attempt **ANY THREE** questions from Section – I and **ANY TWO** questions from Section – II.
- 2) Figures to the **RIGHT** indicate **FULL** marks.
- 3) Use of Simple calculator is allowed.
- 4) Both the sections should be written in **SAME** answerbook.

**SECTION – I**

- Q.1** Define Financial Accounting with its scope and nature in detail. (12)
- Q.2** Write any two accounting concepts in detail with suitable examples. (12)
- Q.3** Write a detailed note on ‘End users of financial statements.’ (12)
- Q.4** Write short notes on **ANY TWO** of the following: (12)
- a) Balance sheet
  - b) Journal
  - c) Cash book

**SECTION – II**

- Q.5** Write a detailed note on ‘Branches of Accounting’. (12)
- Q.6** Journalize the following transactions in the books of Shweta. (12)

2019	
Jan. 1	Started business with cash of Rs. 10,00,000/- and furniture worth Rs. 2,00,000/-
Jan. 3	Deposited Rs. 3,00,000/- into a Bank A/c.
Jan. 5	Purchased goods worth Rs. 75, 000/- on credit from Shyam & Co.
Jan. 8	Paid for Rent Rs. 20,000/-.
Jan. 15	Sold goods to Sneha worth Rs. 80,000/- for cash.
Jan. 22	Withdrew Rs. 5,000/- from bank for personal use.

- Q.7** Prepare P & L A/c and Balance sheet as on 31/03/2019 of M/s Swapneel from following trial balance. (12)

**Trial Balance of M/s Swapneel as on 31/03/2019**

Particulars	Dr. (Amt)	Cr. (Amt)
Capital		10,00,000
Debtors	2,00,000	
Cash at Bank	2,50,000	
Creditors		1,00,000
Cash in hand	30,000	
Building	3,00,000	
Bank Loan		5,00,000
Opening stock	1,00,000	
Purchases	2,00,000	
Sales		4,00,000
Wages	30,000	
Salaries	50,000	
Printing and stationery	1,000	
Commission	3,000	5,000
Machinery	5,00,000	
Furniture	3,00,000	
Carriage inward	10,000	
Carriage outward	10,000	
Advertisement	10,000	
Bad Debts.	11,000	
	<b>20,05,000</b>	<b>20,05,000</b>

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