

BACHELOR OF COMPUTER APPLICATIONS (CBCS - 2018 COURSE)
B.C.A. Sem-II : : SUMMER - 2022
SUBJECT : FINANCIAL ACCOUNTING

Day : Monday
Date : 13-06-2022

S-18762-2022

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

N.B.

- 1) **Q. No. 4 from Section – I is COMPULSORY.**
- 2) Attempt **ANY TWO** questions from Q. No. 1 to Q. No. 3 in **Section – I.**
- 3) Attempt **ANY TWO** questions from Q. No. 5 to Q. No. 7 in **Section – II.**
- 4) Figures to the right indicate **FULL** marks.
- 5) Both the sections should be written in **SAME** answer books.

SECTION - I

- Q.1** Define 'Financial Accounting'. Explain its scope and objectives. **(12)**
- Q.2** Define Accounting Principles. State and Explain the Accounting Concepts in detail. **(12)**
- Q.3** Explain the following:
- a) Meaning and Purpose of Trial Balance **(06)**
 - b) Importance and Utility of Journal **(06)**
- Q.4** Write short notes on **ANY THREE** of the following : **(12)**
- a) Branches of Accounting
 - b) Cash Book
 - c) Convention of Conservatism
 - d) Book Keeping
 - e) Purchase Book & Sales Book

SECTION - II

- Q.5** Journalize the following transactions in books of Sagar: **(12)**

Year 2022	
1 st March	Sagar invested Rs.1,00,000/- into business
10 th March	Sagar gave a cheque of Rs. 2,000/- to Nitin
11 th March	Purchased Stationery of Rs. 500
15 th March	Sold old office furniture for Rs. 800
26 th March	Gave loan to Suraj by cheque Rs. 20,000
28 th March	Sold goods on credit to Shyam worth Rs. 2,00,000

P.T.O.

Q.6 From the following Trial Balance and addition information, prepare a Trading and Profit and Loss Account for the year ending 31st March 2022 and a Balance Sheet as on that date. **(12)**

Trial Balance as on 31st March 2022

Particulars	Debit (Rs.)	Credit (Rs.)
Capital		20,000
Sundry Debtors	5,400	
Drawings	1,800	
Machinery	7,000	
Sundry Creditor		2,800
Wages	10,000	
Purchases	19,000	
Opening stock	4,000	
Bank Balance	3,000	
Carriage charges	300	
Salaries	400	
Rent and Taxes	900	
Sales		29,000
Total	51,800	51,800

Additional information:

- i) Closing stock Rs. 1,200
- ii) Outstanding Rent and Taxes Rs.100
- ii) Charge depreciation on Machinery @ 10 %
- iv) Wages prepaid Rs. 400

Q.7 Write a detailed note on 'Computerized Accounting'. **(12)**

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