

2016*Time : 3 hours**Full Marks : 100**Qualifying Marks : 40*

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

The questions are of equal value.

*Answer any **five** questions.*

1. ✓ Explain Accounting and Book-keeping.
2. ✓ Explain accounting system in detail.
3. ✓ Differentiate between manual and computerized accounting.
4. Explain Debit and Credit note and describe their use in business.
5. ✓ What is reverse journal and memo voucher ?
6. What do you mean by Accounting Groups and

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(Turn over)

Sub Groups ?

7. Describe the use of General Ledger.

8. What is Day book and Bank book ?

9. Explain Trial Balance and Balance Sheet.

10. Write short notes on any **two** of the following :

(a) Fund flow

(b) Memorandum register

(c) Over due

(d) Statement of Accounts



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(2)

VKV(II) — BCA (5)

2017

Time : 3 hours

Full Marks : 100

Pass Marks : 40

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their own words as far as practicable.

The questions are of equal value.

Answer any **five** questions.

1. Explain Accounting system and list out its advantage for any business organization.
2. Describe the various types of accounting.
3. Explain the use of vouchers. Describe any three types of vouchers.
4. Explain financial transaction. Differentiate between sales and purchase transactions.

5. Prepare a sample of Cash Book with 20 transactions.
6. List out the differences between Cash Book and Journal Entries.
7. Describe Group heads and sub-group heads for a retail business system.
8. Write the format and sample entries of Bank Book and Day Book.
9. Describe profit and loss account with example.
10. Write short notes on the following :
 - (a) Ratio Analysis
 - (b) Cash Flow



2018

Time : 3 hours

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The questions are of equal value.

Answer any five questions.

- 1 ✓ What is Accounting ? What are the difference between Accounting and Book-keeping ?
2. Explain the system of Financial Accounting. What are the rules of debit and credit ?
- 3 ✓ What do you mean by Voucher ? Explain the Receipt and Payment Voucher.
4. Explain the Accounting Groups and Sub-Groups.

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(Turn over)

5. What is Cash Book ? Explain the different types of Cash Book.
6. What do you mean by Journal ? How is it prepared ?
7. What is Balance Sheet ? How is it prepared with suitable example ?
8. What do you mean by Ratio Analysis ? Discuss its assumptions and limitations.
9. Distribution between Cash Flow and Fund Flow.
10. Write short notes on any **two** of the following :
- (a) Debit and Credit Note
 - (b) Day Book
 - (c) Negative Ledger

