

- Q.28 What are the method for recording Depreciation in Final Account.
- Q.29 Write the merits of Balance Sheet.
- Q.30 Can Forfeit by reissued at discount , if yes than gives journal entries.
- Q.31 Draw the format of income & Expenditure Account.
- Q.32 Write the objective of Receipt and Payment Account.
- Q.33 Write any four disadvantages of Non Trading Organization.
- Q.34 Discuss the objective on Non Profit Organization.
- Q.35 Explain the kinds of shares.

SECTION-D

Note: Long answer type questions. Attempt any two questions out of three questions. (2x10=20)

- Q.36 Explain the method of providing depreciation.
- Q.37 Differentiate between public company & private company.
- Q.38 Explain in brief need & importance of trading account.

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Time : 3Hrs. M.M. : 100

SECTION-A

Note: Multiple choice questions. All questions are compulsory (10x1=10)

- Q.1 Profit & Loss account shows:
- a) Gross profit b) Net profit
 - c) Financial position d) None of these
- Q.2 Receipt & Payment A/C
- a) Personal b) Real
 - c) Nominal d) Both a & b
- Q.3 Balance sheet shows:
- a) Profit & Loss A/C b) Financial position
 - c) Total debtors d) Both a & b
- Q.4 Goodwill is
- a) Current assets b) Tangible assets
 - c) Intangible assets d) None of these
- Q.5 Share application account is in the nature of

- a) Real A/C b) Personal A/C
 - c) Nominal A/C d) None of these
- Q.6** Choose the current assets of the following:
- a) Cash b) Creditors
 - c) Bill Payable d) Debtors
- Q.7** Depreciation represents a _____ in the value of fixed assets.
- a) Reduction b) Increase
 - c) Scrap value d) All of the above
- Q.8** Give one example of revenue expenditure
- a) Payment of rent b) Purchase of building
 - c) Rent received d) electricity bill
- Q.9** Receipt & payment account shows:
- a) Debit balance b) Credit balance
 - c) Capital fund d) Trial balance
- Q.10** Trading account shows:
- a) Gross profit b) Net profit
 - c) Net capital d) None of these

SECTION-B

Note: Objective type questions. All questions are compulsory. $(10 \times 1 = 10)$

- Q.11** What is Depreciation?

- Q.12 Write two objectives of providing depreciation.
- Q.13 What is written down value method of depreciation?
- Q.14 Define trading account.
- Q.15 Define gross profit.
- Q.16 What are bad debts.
- Q.17 What are capital Revenue?
- Q.18 What are Indirect Expenses?
- Q.19 Give two features of Non-Profit Organization.
- Q.20 What is over subscription?

SECTION-C

- Note:** Short answer type questions. Attempt any twelve questions out of fifteen questions. $(12 \times 5 = 60)$
- Q.21 State briefly the necessity of providing depreciation.
 - Q.22 Write benefits of preparing final account.
 - Q.23 What are the main source of Income in Non Profit Organization.
 - Q.24 What are the differences between Straight Line and Diminishing Balanced Method of Depreciation?
 - Q.25 Draw the format of balance sheet.
 - Q.26 Show the share capital in Balance Sheet with Imaginary Figure.
 - Q.27 Draw the format of Profit and Loss Account.

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