

- 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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#### 4th Sem / OMCA

#### Subject:- Book Keeping and Accountancy - II

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. (10x1=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. (12x5=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.