

BCA 5th Semester Exam., 2020

BUSINESS ACCOUNTING AND ERP

Time : 3 hours

Full Marks : 60

Instructions :

- (i) The marks are indicated in the right-hand margin.
- (ii) There are **SEVEN** questions in this paper.
- (iii) Attempt **FIVE** questions in all.
- (iv) Question Nos. **1** and **2** are compulsory.

1. Answer the following questions (any six) :

$2 \times 6 = 12$

- (a) What is narration?
- (b) What is double entry?
- (c) What is accounting from incomplete records?
- (d) What is ERP 9?
- (e) What do you mean by contra entry?
- (f) Who is the 'holder' in due course?

(Turn Over)

- (g) What is trade discount?
- (h) What do you mean by capital reserve?
- (i) What do you mean by depreciation?
- (j) What do you mean by self-balancing system?

2. Answer any three of the following questions :

$4 \times 3 = 12$

- (a) Give the names of various types of cash books.
- (b) Name the methods of providing depreciation.
- (c) What is the difference between book-keeping and accounting?
- (d) Write a note on Accounting Software Packages.
- (e) Discuss the features of consignment accounts.

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3. What is accounting concept? Discuss the various accounting concepts in detail. 12
4. Discuss in detail the application of ERP in accounting. 12
5. "Trial balance is not a conclusive proof of accuracy." Explain. 12
6. Explain the various methods of depreciation. 12
7. What is bank reconciliation statement? How is it prepared? 12

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