

2024

2nd Semester Examination

MARKETING MANAGEMENT (Honours)

Paper : C 4-T

(Business Accounting)

[CBCS]

Full Marks : 40

Time : Two Hours

*The figures in the margin indicate full marks.
Candidates are required to give their answers
in their own words as far as practicable.*

Group - A

Answer any **five** questions.

2×5=10

1. What is Accounting Cycle?
2. Write the Accounting Equation.
3. What do you mean by GAAP?
4. What is entity concept?
5. What is Trial Balance?
6. Define Depreciation.
7. What is Current Ratio?
8. What is Ledger?

P.T.O.

(2)

Group - B

Answer any **four** questions. 5×4=20

9. Explain conservatism convention with example.
10. Explain the causes of depreciation.
11. Write short note on IFRS.
12. Prepare a Double Column Cash Book of Mr X for the month of April 2024 on the basis of the given information :
 1. Cash Balance 50,000
 - Bank Balance (Dr.) 30,000
 2. Received from Mr. T. Das 4,000
 3. Paid to Mr. M. Roy by cheque 500
 4. Purchase made in cash 1,000
 5. Rent paid 250
 6. Withdrawn from bank 3,000
 8. Cash sales 5,000
 9. Purchased furniture and paid by cheque 4,000
 12. Paid wages 1,200
 18. Purchase from S. Das 12,000
 22. Received cheque from S. Das 12,000
 24. Withdrawn from bank for personal use 300

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28. Deposited the cheque received from S. Das
29. Deposited in Bank account 5,000
30. Cash sales 10,000

13. Raj Brothers purchased a machine for ₹ 1,00,000 on January 2021. They incurred ₹ 5,000 as freight and ₹ 5000 as installation charges. The machine was sold for ₹ 40,000 on June 30, 2023. Prepare Machine Account and Provision for Depreciation Account for the whole period assuming that depreciation was charged @ 10% under diminishing balance method.

14. This is the summarised Balance Sheet of SR Ltd.

Liabilities	Amount (₹)	Assets	Amount (₹)
Paid up capital	15,00,000	Fixed Assets	16,50,000
Reserve and Surplus	6,00,000	Short term Investment	1,60,000
Debenture	5,00,000	Stock in Trade	9,10,000
Bank overdraft	2,00,000	Book Debts	12,40,000
Creditors	12,00,000	Cash	40,000
	40,00,000		40,00,000

Annual sales is ₹ 74,40,000 and Gross Profit is ₹ 7,44,000.

P.T.O.

(4)

You are required to prepare :

(a) Current Ratio, (b) Debt Equity Ratio, (c) Gross Profit Ratio, (d) Debtors Turnover Ratio and (e) Stock Turnover Ratio.

Group - C

Answer any **one** question. 10×1=10

15. Write short notes on (any **two**) :

- (i) Financial Statement
- (ii) Account
- (iii) Profitability Ratios

16. From the following Trial Balance and other information available, prepare a Trading A/c, Profit and Loss A/c and Balance Sheet as on 31.03.2024 of S.S and Sons.

Trial Balance as on 31.03.2024

	Dr	Cr		Dr	Cr
Machinery	50,000		Wages	12,000	
Furniture	10,000		Salary	10,000	
Cash at Bank and			Miscellaneous		
in hand	14,500		Expenses	2,000	
Stock (1.4.23)	35,000		Bills Receivable	15,000	
Carriage inward	1,500		Capital		80,000

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	Dr	Cr		Dr	Cr
Carriage outward	3,000		Purchase and sale	75,000	1,50,000
Sundry Debtors & Sundry Creditors	30,000	20,000	Purchase and		
Miscellaneous Income		4,000	Sales return	3,000	4,000
Discount	4,000	2,000	Commission		3,000
Bad debt Recovered		4,000	Insurance	2,000	
			Total	2,67,000	2,67,000

Other information :

- (i) Stock as on 31.03.24, ₹ 50,000
- (ii) Goods distributed as free sample ₹ 2000
- (iii) Outstanding Expenses : Salary ₹ 1500, Wages ₹ 2,000
- (iv) Provide depreciation on all fixed assets @ 20%.
- (v) Debtors include a sum of ₹ 3,000 due from Mr. X and Creditors include a sum of ₹ 2000 due to Mr. X.
- (vi) Create Provision for doubtful debts @ 5% on Debtors.
- (vii) Goods destroyed by fire ₹ 8,000 and insurance claim received ₹ 6,000.

P.T.O.

(6)

বঙ্গানুবাদ

বিভাগ - ক

যে-কোনো পাঁচটি প্রশ্নের উত্তর দাও। $2 \times 5 = 10$

- ১। হিসাবনিকাশ চক্র কী?
- ২। হিসাবনিকাশ সমীকরণটি লেখো।
- ৩। GAAP বলতে কী বোঝো?
- ৪। সত্ত্বার ধারণা কী?
- ৫। রেওয়া মিল কী?
- ৬। অবচয়ের সংজ্ঞা দাও।
- ৭। চলতি অনুপাত বলতে কী বোঝো?
- ৮। খতিয়ান কী?

বিভাগ - খ

যে-কোনো চারটি প্রশ্নের উত্তর দাও। $5 \times 4 = 20$

- ৯। সংরক্ষণশীলতার প্রথাটি উদাহরণসহ ব্যাখ্যা করো।
- ১০। অবচয় (depreciation)-এর কারণগুলি ব্যাখ্যা করো।
- ১১। IFRS-এর উপর টীকা লেখো।
- ১২। ইংরেজি প্রশ্ন দ্রষ্টব্য।
- ১৩। ইংরেজি প্রশ্ন দ্রষ্টব্য।
- ১৪। ইংরেজি প্রশ্ন দ্রষ্টব্য।

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বিভাগ - গ

যে-কোনো একটি প্রশ্নের উত্তর দাও। $10 \times 1 = 10$

১৫। সংক্ষিপ্ত টীকা লেখো (যে-কোনো দুটি) :

- (i) আর্থিক বিবরণী
- (ii) হিসাবখাত
- (iii) মুনাফা সংক্রান্ত অনুপাতসমূহ

১৪। ইংরেজি প্রশ্ন দ্রষ্টব্য।
