

**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) :

2×6=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 :

4×3=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.

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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