



বিদ্যাসাগর বিশ্ববিদ্যালয়
VIDYASAGAR UNIVERSITY
Question Paper

B.Com. Honours Examination 2022

(Under CBCS Pattern)

Semester - II

Subject : MARKETING MANAGEMENT

Paper : C 4-T

Business Accounting

Full Marks : 40

Time : 2 Hours

Candidates are required to give their answers in their own words as far as practicable.

The figures in the margin indicate full marks.

Group-A

Answer any **four** of the following questions :

5×4=20

1. Ratan & Co. purchased a machine for Rs.100,000 on 1st January, 2021. On 1st June, it purchased another machine for Rs.60,000. On 1st March 2022 Ratan & Co. sold the second machine for Rs.50,000. On the same day, Ratan & Co. purchased another machine for Rs. 54,000. Calculate the depreciation @20% under the diminishing balance method. The accounts of the business were closed every year on 31st December.

Show the machinery account for the two years ending 31st, December 2021 and 31 December, 2022.

P.T.O.

2. Enter the following transactions of Rohit Das in his Cash Book and find closing balance at the end of the month.

2022

- June 1 Balance of cash in hand Rs.4,000
5 Sold goods for cash Rs.30,000
7 Collection from D. Paul Rs.20,000
9 Purchase goods for cash Rs.21,000
11 Paid to Arnab our creditors, Rs.7,000
12 Commission paid to our Agent Rs.4,200
13 Purchase office furniture from Shibam for Cash Rs.8,000
14 Paid Rent Rs.2,500
18 Drew for Personal use Rs.12,000
28 Paid staff Salaries Rs.18,000

3. Briefly discuss the errors which are not disclosed by a Trial Balance.
4. From the following information, determine opening and closing stocks :
- | | |
|----------------------|--------------|
| Stock Turnover Ratio | 5 times |
| Total Sales | Rs.200,000 |
| Gross Profit | 25% of sales |
- Closing stock value was more by Rs.4,000 than the opening stock.
5. Distinguish between Trial Balance and Balance sheet.
6. Write short notes on the following : (a) Liquidity Ratio, (b) Solvency Ratio.

Group-B

Answer any *two* of the following questions : 10×2=20

7. What is Ideal Current Ratio and Quick Ratio? State the limitations of ratio analysis. 2+2+6
8. Define Journal and Ledger. Explain Cash Book, a journal or a Ledger. 2+2+6
9. From the following information, prepare a Balance Sheet as on 31st March, 2022.
Goodwill Rs.50,000; Capital Rs.2,50,000; Loan and Advance (Cr) 32,000; Land and Building Rs.1,20,000; Drawing Rs.12,000; Plant and Machinery Rs.80,000; Furniture

Rs.20,000; Stock-in-trade Rs.28,000; Investment Rs.34,000; Sundry Creditors Rs.30,000; Sundry Debtors Rs.28,000; Bills Receivable Rs.12,000; Bills Payable Rs.20,000; Cash at Bank Rs. 3,000; Cash in hand Rs. 12,000; Advance Rent paid Rs. 2,000; Outstanding Liabilities : Wages Rs.1,500 and Salaries Rs.500.

Depreciation Charge on : Land and Building Rs.12,000, Plant and Machinery Rs.12,000, Furniture Rs.8,000 Provision for Doubtful Debts Rs.3,000; Net Profit during the year Rs.32,000.

10. Draw the Balance Sheet from the following information provided by Mohit Ltd.

Current Ratio	: 2.5
Liquidity Ratio	: 1.5
Net working Capital	: Rs.3,00,000
Stock Turnover Ratio	: 6 times
Ratio of Gross Profit to Sales	: 20%
Fixed Assets Turnover Ratio	: 2 times
Average Debt Collection Period	: 2 months
Fixed assets to Net Worth	: 0.80
Reserve and Surplus to Capital	: 0.50
