17/M

Roll No. Total No. of Pages : 02

Total No. of Questions : 09

BHMCT (Sem.–2)

ACCOUNTS – II

Subject Code : BH-106

M.Code : 14518

Date of Examination : 07-07-22

Time : 3 Hrs. Max. Marks : 30

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying ONE mark each.
2. SECTION-B contains FIVE questions carrying $2^1/_2$ (Two and Half) marks each and students have to attempt any FOUR questions.
3. SECTION-C contains THREE questions carrying FIVE marks each and students have to attempt any TWO questions.

SECTION-A

1. **Write briefly :**

   a) What is the Bank Reconciliation Statement?

   b) What is closing stock?

   c) What is the role of final accounts?

   d) What is meant by cash book?

   e) Differentiate between cash book and pass book.

   f) What is depreciation?

   g) What are prepaid expenses?

   h) What are outstanding expenses?

   i) What is opening stock?

   j) What is meant by capital expenditures?

SECTION-B

2. Pen down the various errors revealed by Trial balance.
3. Differentiate between Capital and Revenue expenditure.
4. Prepare a bank reconciliation statement dummy figure.

5. Pen down the procedure for preparation of final accounts.
6. Pen down the following adjustments in final accounts-prepaid expenses, outstanding expenses.

SECTION-C

7. Pen down the reasons for difference in pass book and cash book balances.
8. Mr. Sharma has given you the following balances extracted from his books as at 30^{th} June 2018 :

Sales	2,65,900
Purchases	1,54,870
Rent	42,00
Lighting and heat expenses	530
Salaries and wages	51,400
Insurance	2,100
Buildings	85,000
Fixtures	1,100
Accounts Receivable	31,300
Sundry expenses	412
Accounts payable	15,910
Cash at bank	14,590
Drawings	30,000
Vans	16,400
Motor running expenses	4,110
Capital	1,14,202
Inventory	16,280

From the above balances, prepare his trial balance as on 30th June 2018.

9. What are final accounts? Differentiate between Trading account, profit & loss account and balance sheet with suitable formats.

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.

1

Roll No. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] Total No. of Pages : 02

Total No. of Questions : 18

BHMCT (Sem.–2)

ACCOUNTS – II

Subject Code : BH-106

M.Code : 14518

Time : 3 Hrs. **Max. Marks : 30**

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SECTION-A

Write short note on :

1. Explain compensating errors.
2. Explain two methods of preparing trial balance.
3. Define the term Net profit.
4. Explain the term Prepaid expenses.
5. Adjusted cash book.
6. Define contingent liabilities.
7. Define Intangible assets.
8. Pass closing entries for Gross profit and Net profit.
9. Explain the term Depreciation.
10. Enlist any four items that appear in Trading account.

SECTION-B

11. Define capital expenditure and revenue expenditure? Give examples.
12. What are the steps to be taken while preparing bank reconciliation statement?
13. What adjustment entries would you record in P & L account and Balance Sheet for the following :

    a) Depreciation b) Prepaid expenses c) Closing stock

14. Briefly explain the procedure to prepare the Trading and Profit & Loss account.
15. Following are some accounting errors. Rectify the same through suspense account :

    a) Purchase book has been overcast by Rs. 200

    b) Sale book has been under cast by Rs. 500

    c) Cash to Rs. 4500 paid to Munish credited to Manish.

SECTION-C

16. What is the purpose of preparation of trial balance? Also write a note on different types of errors made by the accountants in writing the books of accounts
17. From the following trial balance extracted from the books of A & Sons as on 31.12.2015, Prepare :

    a) Trading and Profit and Loss account

    b) Balance sheet

    Trial Balance as on 31.12.2015

Particulars	Debit balance	Credit balance
Capital		40,000
Drawings	5,000	
Land and Building	1,20,000	
Machinery	45,000	
Stationery	15,000	
Sales		1,90,000
Purchase	75,000	
Rent		24,000
Interest	15,000	
Opening Stock	20,000	
Wages	10,000	
Powers	5,000	
Debtors	10,000	
Creditors		26,000
Bank Loan		20,000
Reserves		30,000

Closing stock as on 31/3/2015 is Rs. 30,000.

18. Explain the reasons where balance shown by bank pass book does not agree with the balance as shown by the bank column of cash book?

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Roll No. [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Total No. of Pages : 02

Total No. of Questions : 09

BHMCT (Sem.–2)
ACCOUNTS – II
Subject Code : BH/106
M.Code : 14518
Date of Examination : 15-05-2024

Time : 3 Hrs. **Max. Marks : 30**

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying ONE mark each.
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SECTION-A

1. **Write briefly :**

a) What is Cash book?

b) What is Trial Balance?

c) What is closing stock?

d) What is depreciation?

e) What is capital expenditure?

f) What are outstanding expenses?

g) What is BRS?

h) What is opening entry? Give suitable examples to explain the same.

i) What is Balance Sheet?

j) What are prepaid expenses?

SECTION-B

2. Discuss the limitations of Trial Balance.

3. **Pen down the treatment of following adjustments :**

a) Prepaid expenses

b) Outstanding expenses

c) Depreciation.

4. Discuss the role and importance of Balance Sheet.

5. Differentiate between Trading and Profit & Loss account.

6. Pen down the importance of Bank Reconciliation Statement and prepare a dummy statement.

SECTION-C

7. Differentiate between the Capital and Revenue Expenditure.

8. **Prepare Trail Balance as on 31-03-2012 from the following balances of Ms. Maliha Afzal :**

Drawings	Rs. 74,800	Stock (1.04.2011)	Rs. 30,000
Purchase	Rs. 295,700	Capital	Rs. 2,50,000
Bills receivable	Rs. 52,500	Furniture	Rs.33,000
Discount allowed	Rs. 950	Sales	Rs. 335,350
Freight	Rs. 3,500	Rent	Rs. 72, 500
Insurance	Rs. 2,700	Printing Charges	Rs. 1,500
Sundry creditors	75,000	Sundry expenses	Rs. 21,000
Discount received	Rs. 1,000	Bank loan	Rs. 1,20,000
Stock (31.03.2012)	Rs. 17,000	Income tax	Rs. 9,500
Machinery	Rs. 215,400	Bills payable	Rs. 31,700

9. What are final accounts? Differentiate between Trading account, profit& loss account and balance sheet with suitable formats.

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Roll No. [ ]   Total No. of Pages : 03

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BHMCT (Sem.–2)
ACCOUNTS – II
Subject Code : BH-106
M.Code : 14518
Date of Examination: 06-05-2025

Time : 3 Hrs.   **Max. Marks : 30**

INSTRUCTIONS TO CANDIDATES :

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SECTION-A

1. **Answer briefly:**

a) Define Trial Balance.

b) What is Capital Expenditure?

c) What is closing stock?

d) What are outstanding expenses?

e) What is Cash book?

f) Differentiate between assets and liabilities.

g) What is Depreciation?

h) What is bills payable?

i) What is bank overdraft?

j) What is Nominal account?

SECTION-B

2. Discuss the difference between Trading and P&L accounts with suitable examples.

3. Differentiate between capital and revenue expenditures.

4. Discuss the methods of trial balance.

5. Pen down the format of Bank Reconciliation statement with dummy figures.

6. Discuss the various types of accounts and its rules.

SECTION-C

7. Discuss the reasons for differences in passbook and cash book balances with suitable examples.

8. Discuss the advantages and limitations of Trial Balance.

9. **From the following Trial Balance , prepare final accounts-:**

TRIAL BALANCE
As on 31st December, 2008

Particulars	Dr. Amount (Rs.)	Cr. Amount (Rs.)
Capital		20,000
Sundry Debtors	5,400	
Drawings	1,800	
Machinery	7,000	
Sundry Creditors		2,800,
Wages	10,000	
Purchases	19,000	
Opening Stock	4,000	
Bank Balance	3,000	
Carriage Charges	300	
Salaries	400	
Rent and Taxes	900	
Sales		29,000
	51,800	51,800