



BRAINWARE UNIVERSITY

Course – MCA

Accountancy & Business Management (MCA(MBA)201)

(Semester – 2)

Time allotted: 3 Hours

Full Marks : 70

[The figure in the margin indicates full marks. Candidates are required to give their answers in their own words as far as practicable.]

Group – A

(Multiple Choice Type Question)

1. Answer all the questions:

10 x 1 = 10

- I. All the expenses & losses are always
 - a) Debit
 - b) Credit
 - c) None of the above
 - d) Both a & b
- II. Arithmetical accuracy of books of accounts can be checked by
 - a) Trial Balance
 - b) Balance Sheet
 - c) Journal
 - d) Ledger
- III. "The First Book of Accounts" is known as
 - a) Journal
 - b) Ledger
 - c) Balance Sheet
 - d) Trial balance
- IV. Negative Motivation is also known as
 - a) Fear Motivation
 - b) Abstract Motivation
 - c) None of the above
- V. "Leaders are born but not made"- explained in
 - a) Trait Theory
 - b) Contingency Theory
 - c) Path-goal Theory
 - d) None of the above

- VI. The full form of MBO is
- Management by Objective
 - Management by Objectivity
 - Management of Organization
 - None of the above
- VII. Bank overdraft is a
- Current Asset
 - Current Liability
 - Both of the above
 - None of the above
- VIII. Strategic Planning is a function of
- Top level management
 - Lower level management
 - Lower level management
 - None of the above
- IX. A bank reconciliation is prepared by
- A bank
 - The firm
 - Creditors
 - None of the above
- X. Purchase Day Book is a
- Journal
 - Ledger
 - Cash Book
 - None of the above

Group – B

(Short Answer Type Question)

3 x 5 = 15

Answer any three questions:

- What is Leadership? “Leaders are born, not made”-Explain [1+4]
- What is MBO? What are its advantages & disadvantages? [2+3]
- From the following information’s prepare a Journal in the books of XYZ Ltd as on 31.3.2017

| | |
|-----------|---|
| 1.3.2017 | Started business with cash of Rs.500000 |
| 5.3.2017 | Purchased Plant & Machinery for Rs.50000 with a cheque of SBI |
| 11.3.2017 | Purchased goods for Rs.10000 from Mr. Ram in Credit. |
| 17.3.2017 | Sold goods to Mr. Shyam for Rs.25000 in cash |
| 25.3.2017 | Withdraw Rs.10000 from SBI for personal use. |

5. From the following information of ABC Ltd prepare a BRS as on 31.12.2016

- a) Bank balance as per cash book Rs.75000
- b) A cheque amounting to Rs. 50000 received from Mr.X & deposited it in the bank on the next month.
- c) Insurance premium amounting to Rs.10000 paid directly by bank
- d) Bank charges of Rs.500 has been deducted but not recorded in cash book
- e) Monthly rent of a Lan has been deposited by the tenant directly in the bank of Rs.40000

6. From the following information prepare a Trial Balance for ABC LTD on 31.12.2016

Share Capital – Rs.100000
 Reserve & Surplus – Rs.50000
 Furniture & fittings – Rs.50000
 Land & Buildings – Rs.250000
 Sundry Debtors – Rs.10000
 Sundry Creditors – Rs.70000
 Loan from A. Das – Rs.15000
 Closing Stock – 10000
 Cash in hand – Rs.50000
 SBI – Rs.25000
 ICICI – Rs.1000
 Bills Receivable – Rs.30000
 Bills Payable – Rs.12000

Group – C

(Long Answer Type Question)

3 x 15 = 45

Answer any three questions

7. What is Management? What are the different levels of management? What are the functions of Management? [2+3+10]

8. What is Motivation? What are the different types of Motivation? Give examples. Explain the Maslow's Hierarchy of Need Theory. [2+3+10]

9. What is Planning? What are the advantages of Planning? What are the different types of Plans? Explain with examples. [2+5+8]

10. From the following information prepare a Final Accounts in the books Satya Private Limited as on 31.3.2017

Sundry Creditors Rs.520000

Plant & machinery Rs.500000

Office Furniture Rs.200000

Stock as on 1.4.2016 Rs. 75000

Stock as on 31.3.2017 Rs. 90000

Motor Van Rs. 100000

Sundry Debtors Rs.45000

Cash in hand Rs. 40000

SBI Rs. 65000

Wages Rs.15000

Salaries Rs.40000

Purchase Return Rs.2000

Purchase Rs.210000

Sales Rs.500000

Sales Return Rs.1000

Bills Receivable Rs.50000

Bills Payable Rs.72000

Drawings Rs.7000

Rent paid Rs.5000

Insurance Premium Rs.15000

Factory Lighting Rs.5000

Discount Allowed Rs. 5000

Discount Received Rs.2500

Office stationery Rs.5000

Rent Received Rs.2000

Prepare Trading Account, Profit & Loss Account & Balance Sheet

11. What is Cash Book? What are the different types of Cash Book?

From the following information prepare a Double Column cash book in the books of Sibaji Ltd as on 31.3.2017

1.3.2017 Cash in hand – Rs.150000, Cash in SBI –Rs. 500000

3.3.2017 Purchased goods for Rs.5000 in cash

7.3.2017 Purchased machinery for Rs.10000 & paid with cheque of SBI

8.3.2017 Sold goods for Rs. 50000 in cash

11.3.2017 Withdraw Rs.5000 from SBI for personal use

17.3.2017 Withdraw Rs.10000 from SBI for office use

21.3.2017 Deposited Rs.7000 in SBI

25.3.2017 Paid telephone expenses for Rs. 10000 in cash

28.3.2017 Rent received for Rs.10000 in cash & deposited in the bank on the same day

30.3.2017 Received from Mr. Das of Rs.10000 in cash & deposited it in the bank on next day

[2+3+10]