



41121/A210

Reg. No.

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I Semester BCA 4 Degree Examination, Nov/Dec - 2019
FINANCIAL ACCOUNTING
(Regular/Repeater)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

1. *Attempt all the section as per Instructions.*
2. *Simple and non programmable calculators are allowed.*

SECTION - A

Answer **all** the questions. Each question carries **2** marks:

(10×2=20)

1. a) What is data?
b) What is bad debt?
c) Give the two example of subsidiary book.
d) Expand JF and LF.
e) Give an example of Fixed assets.
f) What is drawing?
g) Opening stock is recorded
 - i) Trading A/C
 - ii). Balance sheet
 - iii) Profit and Loss A/C
 - iv) None of the above
- h) What is journal?
i) What is narration?
j) What cash discount?

SECTION - B

Answer any **FOUR**. Each carries 5 marks:

(4×5=20)

2. What are the features of Journal?
3. What are the characteristics of Computer?

P.T.O.



4. From the following information prepare Mr. Gopal A/C for the month of Nov 2018.
- 1st Sold goods to him Rs.20000
 - 3rd Bought goods from Gopal Rs.15000
 - 5th Returned goods to Gopal Rs.2000
 - 10th Issued cheque to Gopal Rs.10000
 - 15th Received cash from him Rs.12000
 - 20th Received cash from him Rs.4800 and allowed discount 200
5. Prepare Bank Reconciliation statement as on 31.03.2018.
- i) Bank balance as per cash book Rs.10000
 - ii) Cheques deposited in to Bank Rs.5000 on 28th March 2018 but
 - iii) Cheque issued to share Rs.5000 on 28th March but was presented on 10th April 2018
 - iv) A customer Tayappa who directly creditor over account Rs.1000
 - v) Banker debited the pass book Rs.100 in respect of Bank Charges.
6. Draw the block diagram of a computer.

SECTION - C

Answer any **FOUR** of the following, each question carries 10 marks.

(4×10=40)

7. Journalise the following transactions in the books of M/S Vijaya Laxmi Co for the month of Nov. 2018.
- 1st Started business with cash Rs.80000.
 - 3rd Deposited in to Bank Rs.20000.
 - 5th Bought goods from Harish Rs5000 on credit.
 - 7th Sold goods to Pavan Rs.8000 and received cash.
 - 10th Bought furniture Rs.8000 from Ram furniture works Hubli and paid by Cheque.
 - 14th Paid for advertisement Rs.800
 - 18th Received cash from Mohan Rs.8300 in full settlement of his account Rs.8500
 - 20th Paid wages Rs.1000 and Carriage Rs.500
 - 21st Cash withdrawn from Bank for office use Rs.1000 and personal use Rs.500
 - 28th Paid office rent Rs.800 by cheque
 - 30th Received on order for supply goods from Shankar and Co Rs.50000



8. Prepare cash book for the month of Nov.2018. 3 column.
- 1st Started business with cash Rs.100000
 - 3rd Opened Bank A/C and deposited in to Bank Rs.50000
 - 5th Bought goods from Ravi and paid cash Rs.5000
 - 8th Sold goods for cash Rs.30000
 - 10th Paid cash to Ram Rs.3800 in full selectment of his account Rs.4000
 - 15th Received commission Rs.8000
 - 16th Paid for advertisements Rs.800 and Rent Rs.1000 by Cheque
 - 20th Paid for postage Rs.100
 - 25th Paid salary to Manager Rs.1000
 - 26th Cash deposited in to Bank Rs.2000
 - 28th Sold goods and ruled cash Rs.10000
 - 30th Withdrawn from Bank for office use Rs.1000 and personal use Rs.500
9. Ayush and co bought machinery costing Rs.40000 on 1st April 2017 and spent for its erection Rs.10000. The company charges depreciation @ 10%. On dimenshing balance method show machinery and deprecation account for 3 years Assuming sheet accounts are closed on 31st March each year.
10. From the following information you are required to prepare Purchase Book Sales Book Purchase Return and Sales Return for the month of March 2018.
- 1st Bought goods from Shankar Traders Rs.2000 on credit.
 - 4th Sold goods Rajaram Rs.8000 at 10% Trade discount
 - 8th Sold goods to Govind on credit Rs.4000
 - 10th Mahesh sold goods to us Rs.7000 on credit.
 - 15th Returned goods to Shankar Trader Rs.500
 - 18th Govind returned goods to us Rs.1000



11. From the following trial balance of Maruti & Co as on 31st March 2018 prepare final account

Sr. No	Name of A/C	Debit	Credit
1	O/stock	12000	-
2	Purchases	16000	-
3	Sales	-	32000
4	Wages	2000	-
5	Salaries	1400	-
6	Rent & Rates	900	-
7	Discount earned	-	2000
8	Advertisement	2100	-
9	Bad debts	1000	-
10	Capital	-	20400
11	Discount allowed	1000	-
12	Drawing	1000	-
13	Sundry Debtors	8800	
14	Sundry creditors	-	9000
15	Bills payable	-	1000
16	Machinery	8000	-
17	Cash	2000	-
18	Bank	1000	-
19	Bills payable	2200	-
20	Furniture	5000	-
	Total	64400	64400

Adjustment:

- i) Closing stock on 31st March 2018 Rs. 18000.
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