



47724/A0240

Reg. No.

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I Semester (NEP) B.C.A.6 Degree Examination, April/May - 2022

ACCOUNTANCY

(Regular)

Time : 2 Hours

Maximum Marks : 60

*Instructions to Candidates:*

1. Attempt all the section as per instructions
2. Simple & non - programmable calculator allowed.

Answer any Six questions :

(6×2=12)

1. a. What is capital ?  
b. Who is Debtor ?  
c. What is bank reconciliation statement.  
d. What is ledger ?  
e. What is Drawings?  
f. What voucher ?  
g. What cash Transaction ?  
h. What is Discount ?

2. Answer any Three questions. Each question carries 4 marks.

(3×4=12)

- a) What are the objectives of accounting.
- b) Classify the following accounts in groups under english system.  
Machinery a/c, Ramesh a/c, Salary a/c, goodwill a/c, cash a/c, capital a/c
- c) What are the branches of accounting.
- d) Calculate Accounting equation.

[P.T.O.]



S.No	Assets	liabilities.	Capital.
1	1,00,000	60,000	?
2	?	1,20,000	80,000
3	2,00,000	?	40,000

3. Answer any **three** questions : (3×4=12)

a) What is ledger ? What are the features of ledger.

b) Enter the following transactions in the books of mahesh.

1-4-2021 - Mahesh started business with cash Rs 2,00,000 & Building Rs 1,00,000.

7-4-2021 - Deposited cash into SBI bank Rs 10,000.

17-4-2021- Paid rent Rs 2,000.

27-4-2021- Commission Received Rs. 5,000.

30-4-2021- Purchased machinery Rs. 25,000.

c) Write features of journal.

d) Prepare personal Accounts of Raja.

Jan-1-2020 Sold goods to Raja Rs 20,000.

Jan-7-2020 Purchased goods from Raja Rs 5,000.

Jan-14-2020 Received Cash from Raja Rs 10,000.

Jan-21-2020 Return goods to Raja Rs 500.

4. Answer any **Three** questions : (3×4=12)

a) From the following transactions prepare purchase book & purchase Return book.

Jan-1-2021 - Purchased goods from Sashi Rs. 10,000.

Jan-7-2021 - Returned goods to Sashi Rs. 1,000.

Jan-11-2021- purchased from Riddhi Traders. Rs. 20,000@Trade discount 10% on credit

Jan-21-2021- Perchase from Rahul Traders Rs. 1000

Jan-30-2021- Return to Rahul Traders Rs. 500.



- b) From the following particulars of vinayak. prepare bank recontiation stateement as on 31-3-2021
1. Bank balance as per cash book Rs 80000.
  2. Dividend collected by bank & credited in passbook only Rs 8000.
  3. Cheques Issued but not presented for payment Rs 5000.
  4. Cheques deposited into bank but not collected Rs 4000.
- c) Enter the following transactions in three coloumn cash book of Anju.
- 1-4-2021 - Opening balance of cash in hand Rs 50,000 & bank 25,000.
- 7-4-2021 - Purchased machinary Rs 2,000.
- 17-4-2021 - Cash paid into bank Rs 5,000.
- 27-4-2021 - Salary paid Rs 1,000.
- 30-4-2021 - Paid Rent by chaque Rs 1,000.
- d) Prepare sales book and sales Retern book. from the following transactions.
- Jun-1-2021 Sold to Manjunath Traders Rs 5,000.
- Jun-4-2021 Ravi Bought goods from Us Rs 25,000.
- Jun-24-2021 Manjunath Returned Goods Rs 500.
- Jun-30-2021 Sold to Daneshwari Rs 5,000.

5. Answer any **Three** questions of the following: (3×4=12)

- a) From the following particular, Prepare Trial balans as on 31-3-2021.

1	Sharvan capital a/c	-	Rs 1,20,000.
2	Creditors	-	Rs 40,000.
3	Building account	-	Rs 54,000.
4	Debtors	-	Rs 40,000.
5	Sales a/c	-	Rs 1,40,000.
6	Wages a/c	-	Rs 10,000.
7	Purchases a/c	-	Rs 1,24,000.
8	Cash a/c	-	Rs 72,000.

[P.T.O.]



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- b) Who are the parties to bill of exchange ?
- c) On 1<sup>st</sup> Apr 2021 Ajay sold goods to sujay and Drawn a bill for three (3) Months for Rs 10000. and the same bill honoured on due date. Pass entries in the books of Ajay & sujay.
- d) From the following balances prepare balance sheet as on 31-3-2021.
- Share capital Rs 1,00,000 Debenture Rs 50,000 sundry creditors Rs 50,000. Machinery Rs 40,000. Building Rs 1,00,000. Goodwill Rs 60,000.
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