



47724/A0240

Reg. No.

--	--	--	--	--	--	--	--

I Semester B.C.A. 6. (NEP) Degree Examination, March/April - 2023**ACCOUNTANCY****(Repeater/Regular)****Time : 2 Hours****Maximum Marks : 60****Instructions to Candidates :**

1. *Attempt all sections as per instructions.*
2. *Simple and non - programmable calculator allowed.*

Answer any **six** questions.**(6×2=12)**

1.
 - a. What is Journal?
 - b. What is transactions?
 - c. What is trial balance?
 - d. Expand G.A.A.P.
 - e. Who is creditor?
 - f. Define accounting.
 - g. What is narration?
 - h. What is capital?

Answer any **three** questions each questions carries 4 marks.**(3×4=12)**

2.
 - a. What are the basic accounting concepts?
 - b. What is debit balance and credit balance?
 - c. Classify the following accounts into groups under english system.

Land and Building a/c, Varaha a/c, Ganesh capital a/c Commission a/c, Rent a/c, Wages a/c.

- d. Calculate Accounting equation

S.NO.	Assets	Liabilities	Capital
1	2,00,000	80,000	?
2	?	2,40,000	1,60,000
3	5,00,000	?	3,00,000

[P.T.O.]

3. Answer any **three** questions.

(3×4=12)

- a. Distinguish between journal and ledger.
- b. What is ledger? What are the features.
- c. Enter the following transactions in the books of Manjunath 2022.

Jan - 1 : Commenced business with cash Rs. 2,50,000.

Jan - 8 : Purchased machinery for cash Rs. 50,000.

Jan - 18 : Cash paid into bank Rs. 5000.

Jan - 28 : Paid salary Rs. 5000.

Jan - 30 : Dividend Received Rs. 15000.

- d. Prepare personal account of Krishna. 2022.

Jan - 1 : Sold goods to Krishna Rs. 10,000.

Jan - 3 : Purchased goods from Krishna Rs. 10,000.

Jan - 10 : Received cash from Krishna Rs. 8,000.

Jan - 18 : Returned goods to Krishna Rs. 200.

Jan - 22 : Paid cash to Krishna Rs. 6000.

Jan - 30 : Krishna Returned goods to us Rs. 500.

4. Answer any **three** questions.

(3×4=12)

- a. From the following information prepare sales book and sales return book. 2022.

Jan - 1 : Sold goods to Mr. Kiran Rs. 4500 on account.

Jan - 9 : Mr. Bhaskar bought from us goods Rs. 2500 on account.

Jan - 15 : Credit sales to Laxman Rs. 4000 subject to 10% discount.

Jan - 30 : Mr. Kiran Returned goods of Rs. 500.

- b. Prepare Bank reconciliation statement from the following information as on 31-3-2022.

i. Bank balance as per cash book Rs. 50,000.

ii. Cheques issued but not presented for payment Rs. 6000.

iii. Interest credited in Bank pass book only Rs. 500.

iv. Insurance premium paid by bank as per our order Rs. 1500.

- c. Enter the following transactions in three column cash book of Raghu. 2022.

Apr - 1 : Opening balance of cash Rs. 40,000 and bank Rs. 20,000

Apr - 8 : Cash paid into bank Rs. 5000.

Apr - 28 : Rent paid Rs. 2000.

Apr - 30 : Purchased furniture and paid by cheque Rs. 4000.