

Q.P.Code: 126BCA01XXXDSC04T

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BCA I Semester Examination, Feb/March, 2024

Paper: DSC 04

Subject: Accountancy

Duration of paper: 02 hours

Maximum marks: 60

Instructions to Candidates: 1) Attempt all the section as per Instructions.

2) Simple and non- programmable calculator allowed.

Q.No. 1. Answer any six questions.

2X6=12

- What is accounting?
- What is Capital?
- What is Ledger?
- What is Discount?
- What is cash transaction?
- What is Journal?
- What is narration?
- What is Trial Balance?

Q.No2. Answer Any three Questions

4X3=12

a. State the objectives of Accounting.

b. Classify the following accounts into group under English system.

Cash A/C, Anand A/C, Rent A/C, Commission, Rahul Capital A/C, Machinery A/C.

c. Calculate Accounting equation.

Sl.No.	Assets	Liabilities	Capital
1	5,00,000	2,60,000	?
2	?	580,000	420,000
3	11,00,000	?	7,00,000

d. What is debit and credit balance.

Q. NO. 3. Answer any three Questions.

3X4=12

a. Distinguish between Journal and ledger.

b. What is ledger? What are the features?

c. Enter the following transactions in the books of Rajakumar 2023.

March 1.	Commenced business with cash	1,00,000
March 2.	Purchased goods for cash	2,50,000
March 3.	Cash deposited into Bank	1,20,000
March 4.	Commission Received	20,000
March 5.	Paid salary	20,000

d. Prepare personal Account of Mr. Pradeep.

1-7-2023	Bought goods from him	10,000
3-7-2023	Sold goods to him	15,000
5-7-2023	Cash paid to him	8,000
7-7-2023	Cash Received from	12,000
9-7-2023	Sold goods to him	3,000

Q.NO.4. Answer any three Questions.

3X4=12

a. From the following transactions prepare purchase book and purchase Return book.

Feb-1-2023	Purchased goods from Ravi	18,000
Feb-8-2023	Returned goods to Ravi	800
Feb-14-2023	Purchased from Raj Traders @ 10% discount	25,000
Feb-20-2023	Purchase from Akash Traders	1800
Feb-26-2023	Return to Akash Traders	300

b. Enter the following transactions in three column cash book of Manoj.

1-04-2023	Opening balance of cash in hand Rs.100000 and bank Rs.80000
7-04-2023	Purchased machinery Rs.20000
17-04-2023	Cash deposited into bank Rs.30000
28-04-2023	Salary paid Rs.10000
30-04-2023	Rent paid Rs.8000

c. Explain the advantages of bank reconciliation statement

d. Prepare sales book and sales returns book from the following transactions.

1-06-2023	Sold to raj Kumar trader Rs.10000
5-06-2023	Suresh bought goods from us Rs.50000
25-06-2023	Suresh return goods Rs.5000
26-06-2023	Sold to saraswati Rs.50000
28-06-2023	Raj Kumar traders returned goods Rs.2500

Q.NO 5. Answer any three questions of the following

3X4=12

a. from the following particulars. Prepare trail balance as on 31/03/2023.

s.no	Name of the Account	Rs.
1	Capital a/c	200000
2	Stock	400000
3	sales	600000
4	purchases	200000
5	furniture	100000
6	drawings	50000
7	creditors	50000
8	Cash in hand	100000

b. From the following particulars prepare profit and loss a/c of Krishna for the year ending 31-03-2023.

Gross profit	Rs. 250,000
Rent Received	Rs. 25000
Salary	Rs.75000
Advertisement expenses	Rs.20,000
Printing Exp	Rs. 6000
Traveling Exp	Rs.22,000

c. What are final Accountings? Explain its features.

d. From the following particulars prepare balance sheet in the books of vinayaumar as on 31-03-2023.

Share capital	Rs.250,000
Reserve & Surplus	Rs.1,50,000
Debaucher	Rs. 150,000
Sundry creditor	Rs.150,000
Land and building	Rs.250,000
Machinery	Rs.150, 000
Sundry debtor	Rs.1,00,000
Cash at bank	Rs.2,00,000