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Reg. No.

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I Semester B.C.A. 6 (NEP) Degree Examination, March/April- 2024

ACCOUNTANCY

(Regular/Repeater)

Time : 2 Hours

Maximum Marks : 60

Instructions to Candidates:

1. Answer All questions.
2. Simple calculator allowed.

Answer any SIX questions.

(6×2 = 12)

1. a) What is Capital?
b) What is promissory note?
c) Who is Debtor?
d) Expand I.C.A.I.
e) What is Narration?
f) Define Accounting.
g) What is a Ledger.
h) What are Bad Debts?

Answer any THREE questions.

(3×4 = 12)

2. a) What is Journal? What are its characteristics.
b) Calculate Accounting equation

S.No.	Assets	Liabilities	Capital
1	8,00,000	3,20,000	?
2	?	9,60,000	6,40,000
3	20,00,000	?	12,00,000

[P.T.O.]





- c) Classify the following accounts into groups under American system.
Shiva Capital A/c. Roshan [Debtor] Swati (Cr), Plant and Machinery, Commission Received.
- d) What are the functions of accounting?

Answer any **THREE** questions.

(3×4 = 12)

3. a) Distinguish between Journal and Ledger.
b) Write any five concepts of accounting
c) Journalise the following transactions in the books of Maheshwari.
1-1-2023 Started business with cash Rs.2,00,000.
10-1-2023 Paid into bank Rs.50,000
20-1-2023 Paid Salary Rs.10,000
30-1-2023 Sold goods for cash Rs.20,000
- d) Prepare personal account of Swati.
1-3-2023 Debit balance Rs.10,000
5-3-2023 Cash paid to him Rs.5,000
15-3-2023 Swati paid cash to us Rs.2,000
30-3-2023 Sold goods to Swati Rs.1,000.

Answer any **THREE** questions

(3×4 = 12)

4. a) Prepare Simple cash book from the following:
1-4-2022 Opening balance of cash Rs.20,000.
5-4-2022 Sold goods for cash Rs.10,000.
15-4-2022 Paid Wages Rs.2,000.
30-4-2022 Paid Rent Rs.1,000.
- b) Prepare the Column Cash book from the following transactions:
1-1-2023 Opening balance of Cash Rs.50,000 and Bank Rs.40,000
15-1-2023 Cash paid into bank Rs.10,000.
20-1-2023 Salary paid Rs.2,000
30-1-2023 Rent paid by Cheque Rs.5,000.
- c) Prepare Purchase book from the following transactions:
1-4-2023 Purchased goods from Prema Rs.20,000
11-4-2023 Purchased goods from Kartik Rs.10,000
21-4-2023 Purchased from Sai and Co. Rs.30,000
30-4-2023 Return goods to Prema Rs.2,000.
- d) Prepare Trial balance from the following:
Capital a/c Rs.2,00,000, machinery Rs.50,000, Building Rs.1,50,000. Salary Rs.10,000,, Interest Rs.10,000(cr).



Answer any **THREE** questions.

(3×4 = 12)

5. a) What are bills of exchange? Who are the parties to bills of exchange?
- b) What is Error? What are the types of errors?
- c) From the following balances prepare financial position statement and Balance Sheet.
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|------------------|-------------|---------------------|-----------|
| Share Capital | Rs.1,00,000 | Plant and Machinery | Rs.60,000 |
| Debentures | Rs. 20,000 | Land and Building | Rs.60,000 |
| Bills payable | Rs. 40,000 | Cash in hand | Rs.40,000 |
| Sundry Creditors | Rs. 60,000 | Sundry Debtors | Rs.20,000 |
| | | Cash at Bank | Rs.40,000 |
- d) From the following balances prepare P and L a/c Sales Rs.1,00,000, Income from other sources Rs.20,000, Sales Return Rs.10,000, Administration Expenses Rs.20,000. Selling and Distribution expenses Rs.10,000.