



B.C.A. I Semester Degree Examination, April/May - 2024

COMMERCE

**DSC-3 : Accountancy
(NEP)**

Time : 2 Hours

Maximum Marks : 60

SECTION - A

Answer the following questions. Each question carries **one** mark.

10x1=10

1. (a) Give the meaning of Book Keeping.
- (b) State any one objective of accounting.
- (c) Write a rule of Real Account.
- (d) Expand IAS.
- (e) Why is preparing a Bank Reconciliation Statement ?
- (f) List out any one contra entries.
- (g) Who are the parties to Bills of Exchange ?
- (h) Mention any one type of Errors.
- (i) Why is preparing a manufacturing accounting ?
- (j) Give the Meaning of Balance Sheet.

SECTION - B

Answer **any four** of the following questions. Each question carries **five** marks.

4x5=20

2. Explain briefly Branches of Accounting.
3. Write a short note on classification of accounts under English system.
4. Enter the following in the Sales book.
June 1 sold to Mr Kiran ₹ 5,000
June 9 Mr "X" bought goods from us ₹ 2,000
June 15 Credit sales to Madhav
June 20 Cash sales to Mr "Z"
June 26 Sold to Mr Dinesh ₹ 4,000



5. Prepare a Trial balance of the following :

Sahan's Capital A/C	₹ 1,20,000
Debtor's A/C	₹ 40,000
Building A/C	₹ 54,000
Creditor's A/C	₹ 40,000
Credit sales A/C	₹ 1,40,000
Salary A/C	₹ 10,000
Purchases A/C	₹ 1,24,000
Cash at Bank A/C	₹ 72,000

6. Prepare a Trading Account from the following :

Opening Stock	₹ 32,000
Purchases	₹ 1,65,000
Freight	₹ 4,000
Wages	₹ 12,000
Sales	₹ 80,000
Closing Stock	₹ 30,000

7. Prepare a Bank Reconciliation Statement from the following.

(a) Bank balance as per Cash Book	₹ 7,800
(b) Cheque deposited but not collected	₹ 3,000
(c) Cheque issued but not yet presented	₹ 1,500
(d) Bank Charges debited in the Pass Book	₹ 2,100
(e) Bank interest credited by the Bank	₹ 4,400

SECTION - C

Answer **any three** of the following questions. Each question carries **ten** marks.

3x10=30

8. What do you mean by Accounting ? List advantages and disadvantages of Accounting.

9. Pass the Journal entries of the following.

Jan 1	Started business with Cash	₹ 50,000
Jan 3	Cash paid into Bank	₹ 10,000
Jan 5	Cash Purchases	₹ 20,000
Jan 6	Cash sales	₹ 10,000
Jan 8	Bought goods from Mr "X"	₹ 10,000
Jan 9	Sold goods to Mr "Z"	₹ 5,000
Jan 15	Bought Computer for Cash	₹ 10,000
Jan 18	Cash drawn from Bank	₹ 2,000
Jan 20	Cash from Mr "Z"	₹ 5,000
Jan 24	Paid to Mr "X"	₹ 10,000
Jan 30	Received Commission	₹ 1,000



10. Enter the following transactions in proper-Subsidiary Books.

March 1	Bought goods from Akash	₹ 12,000
March 3	Krishna bought goods from us	₹ 10,000
March 5	Allowance claimed by Akash	₹ 2,000
March 6	Sold goods to Chandan	₹ 5,000
March 9	Sold goods to Dasgupta	₹ 2,000
March 12	Credit note from Dasgupta	₹ 1,000
March 15	Purchased goods from Madhav	₹ 5,000
March 20	Sent credit note to Madhav	₹ 1,500
March 25	Goods sold to Govind	₹ 7,000
March 30	Received credit note from Govind	₹ 1,000

11. On 1st June 2023, Ram sold Goods to Anand ₹ 5000

On the same day, Ram drew a bill of exchange on Anand for the amount payable after three months. Anand accepted and returned it to Ram. The bill is duly paid on maturity. Pass journal entries of both parties.

12. Prepare Financial statements of Sole Trading Concerns for the year ending 31-03-2023 from the following Trial balance.

Trial Balance as on 31-03-2023

Particulars	Debit (₹)	Credit (₹)
Drawings and Capital	15,000	50,000
Purchases and Sales	40,000	70,000
Sales return and purchase return	2,000	3,000
Freight and wages	4,000	-
General Expenses	8,000	-
Debtors and Creditors	12,000	10,000
Bills Receivable and Bills Payable	5,000	4,000
Machinery	15,000	-
Opening Stock	13,000	-
Insurance	4,000	-
Cash at Bank	19,000	-
	1,37,000	1,37,000

Adjustments:

- Insurance prepaid ₹ 200
- Depreciate Machinery at 10% P.A
- Allow P.D.D @ 5%
- Closing Stock ₹ 20,000

