

Roll		o. of Questions : 09	Total No. of Pages : 02	
1012	41 IN	BHMCT (Sem. ACCOUNTS- Subject Code : Bi M.Code : 1450	-l [^] -l-105	
Tim	e : 3	3 Hrs.	Max. Marks: 30	
1. 2. 3.	SEC eac SEC and SEC	CTIONS TO CANDIDATES: CTION-A is COMPULSORY consisting of the characters of the contains FIVE questions carrying students has to attempt any FOUR question-C contains THREE questions carrying to attempt any TWO questions.	ng 2 ¹ / ₂ (Two and Half) marks each ions.	
		SECTION-A		
1.	1. Fill in the Blanks with the word debited or credited :			
	a.	Capital account is alwayswhen business.	a the proprietor contributes into the	
	b.	Bad debts are written off byba debtors account.	nd debts account and crediting sundry	
	c.	Machinery account will bewhen	machinery is sold by the business.	
	d.	All expenses/losses areas per dou	ble entry system.	
	e.	Furniture account iswhen the bus	iness sells furniture.	
	Fil	ill in the Blanks with an appropriate word:		
	f.	Cash is aasset. (Fixed/ Current)		
	g.	Purchases Book always showsba	ance. (Debit/ Credit)	

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h. In every transaction, at least.....parties are involved.

j. Capital account is a.....account.

i.Book maintains cash balance under imprest system.



SECTION-B

- 2. Explain two accounting concepts of your choice.
- 3. Why is Journal sub-divided? Briefly explain various types of subsidiary books.
- 4. Discuss prominent characteristics of Journal and Ledger.
- 5. What is a contra entry and how is it passed?
- 6. Discuss opening entry.

SECTION-C

- 7. What is 'Double Entry System'? Discuss the important rules with appropriate examples.
- 8. Enter the following in a Triple Column Cash Book:

2017	Rs
Jan-01 Cash in hand	15000
Jan-01 Cash at bank	57000
Jan-05 Sold goods	19000
Jan-09 Paid by cheque for direct purchases	13400
Jan-17 Paid cash wages	1200
Jan-26 Received cheque from Avinash	10000
Jan-28 Deposited the above cheque in Bank	
Jan-29 Paid advance rent	30000

- 9. Enter the following transactions in the Journal and the Ledger:
 - a. Raj started business with Rs 350,000.
 - b. Opened Bank account with Rs 200,000
 - c. Purchased Machinery Rs. 100,000 and paid Rs. 30,000 on installation of the machinery.
 - d. Purchased goods worth Rs. 50,000 from Ramesh.
 - e. Sold goods for Rs. 20,000 on cash.

NOTE: Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.

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