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Total No. of Pages : 02

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BHMCT (Sem.-1)**ACCOUNTS-I****Subject Code : BH-105****M.Code : 14503****Time : 3 Hrs.****Max. Marks : 30****INSTRUCTIONS TO CANDIDATES :**

1. SECTION-A is **COMPULSORY** consisting of **TEN** questions carrying **ONE** mark each.
2. SECTION-B contains **FIVE** questions carrying **2½** (Two and Half) marks each and students has to attempt any **FOUR** questions.
3. SECTION-C contains **THREE** questions carrying **FIVE** marks each and students have to attempt any **TWO** questions.

SECTION-A**1. Fill in the Blanks with the word debited or credited :**

- a. Capital account is always.....when the proprietor contributes into the business.
- b. Bad debts are written off by.....bad debts account and crediting sundry debtors account.
- c. Machinery account will be.....when machinery is sold by the business.
- d. All expenses/losses are.....as per double entry system.
- e. Furniture account is.....when the business sells furniture.

Fill in the Blanks with an appropriate word :

- f. Cash is a.....asset. (Fixed/ Current)
- g. Purchases Book always shows.....balance. (Debit/ Credit)
- h. In every transaction, at least.....parties are involved.
- i.Book maintains cash balance under imprest system.
- j. Capital account is a.....account.



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.