

Roll No.

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Total No. of Pages : 03

Total No. of Questions : 07

BCA (2014 to 2018) (Sem.-3)

BASIC ACCOUNTING

Subject Code : BSBC-304

M.Code : 75060

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
2. SECTION-B contains SIX questions carrying TEN marks each and students have to attempt any FOUR questions.

SECTION-A**1. Write briefly :**

- a) Write the users of Accounting Information
- b) Double Entry System
- c) Define Accounting
- d) Going concern
- e) Narration
- f) Advantages of ledger
- g) Objectives of trial balance
- h) Explain the term 'Indirect Expenses'
- i) Working Capital
- j) Define Computer

SECTION-B

2. Define the concepts of Accounting. Explain its concepts and principle of Accounting.
3. Pass journal Entries for the following :
 - a) 2 April 2013 started business with Rs. 1,00,000
 - b) 2 April 2013 Paid into Bank Rs. 50,000
 - c) 3 April 2013 Bought goods for Rs. 30,000
 - d) 6 April 2013 Sold goods for each 6,000
 - e) 10 April 2013 Bought Typewriters for Rs. 18,000 from the Remington rand inc on credit.
 - f) 13 April 2013 Sold goods to M/S Krishna Engg. For Rs. 10,000 on credit
 - g) 18 April 2013 Paid telephone Bill Rs. 2,400
 - h) 19 April 2013 Paid Rs. 1000 for advertisement
 - i) 20 April 2013 Sold goods to M/s ledger values Ltd for Rs. 8000 for cash.
 - j) 25 April 2013 Paid salaries Rs. 2000 and rent paid Rs. 1,000
 - k) 30 April 2013 Withdraw from Bank Rs. 3,000 for personal use
4. Prepare Trading and profit and loss A/C, Balance sheet from the following Balance extracted from the Books of Namit on 31 December, 2018,

Particular	Amt	Particular	Amt
Opening stock	9,600	Repair to plant	160
Wages and Salaries	3,200	Cash in hand	200
Commission on purchases	200	Debtor	4,000
Freight	300	Income tax	550
Purchases	11,850	Drawing	650
Sales	24900	Capital	5,000
Trade expenses	20	Bill Payable	500
Bills Receivable	600	Loan	900
Rent	200	Discount on Purchase	400
Plant	2,000	Creditors	2,330
Bad debts	500		

Information :- Stock at the end was 3,500

5. Define Trial Balance? Discuss its needs, objectives and different types of errors.
6. What is Computerised Accounting? Explain its importance and objectives of computer Accounting. Discuss its applications.
7. Favourable balance as per cash book on 31 Dec, 2018 there was a balance of Rs. 9,800 in the bank account of Mr. Sona Saini as per his cash book (Bank Column). It was ascertained that :
 - a) Cheque amounting to Rs. 5,720 were deposited but not credited by the bank.
 - b) The payment side of the bank column of the cash book had been under cast by Rs. 1,000.
 - c) Cheque issued Rs. 9,460 have not been presented.
 - d) Discount allowed Rs. 120 has been entered in the bank column instead of discount column.
 - e) Credit note of Rs. 508 received in March 97 has not been entered in the books

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.