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**Total No. of Questions : 07**

**BCA (2015 & Onwards) (Sem.-3)**

# BASIC ACCOUNTING

**Subject Code : BSBC-304**

**Paper ID : [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) Opening Entry
- b) Cash Memo
- c) Error of Omission
- d) Cash Discount
- e) Revenue Expenditure
- f) Nominal Accounts
- g) Trading Account
- h) Working Capital
- i) Trade Discount
- j) Debit Note

**SECTION-B**

2. What do you mean by Trial Balance? Discuss the Main objects, limitation and methods of preparing a Trial Balance.
3. What are accounting concepts and conventions? Name them and explain any two accounting concepts in detail.
4. What is Double Entry System? Discuss the rule, advantage and disadvantages of this system.
5. Raj started a business on 1.4.1995 with a capital of Rs. 20,000 and he borrowed Rs. 3,000 from a friend. He earned a profit of Rs. 10,000 during 1995-96 and withdrew cash Rs. 5,000 for private use. What is his capital on 31.3.1996?
6. What do you mean by journal? Why is it called the book of original entry?
7. From the following particulars, prepare a Balance Sheet as on 31<sup>st</sup> March, 2003.

Capital	50,000	Loan to Smith	5,000
Land	55,000	Investments	3,000
Furniture	2,500	Cash In Hand	200
Bills Receivable	3,500	Cash at Bank	3,500
Bills Payable	2,500	Drawings	3,000
Sundry Debtor	20,000	Net Profit	38,900
Sundry Creditor	15,800	Closing Stock	7,000
Machinery	4,500		