



Reg. No. : .....

Name : .....

V Semester B.A./B.Sc./B.Com./B.B.A./B.B.A.T.T.M./B.B.A.R.T.M./B.B.M./  
B.C.A/B.S.W/B.A. Afsal-UI-Ulama Degree (CCSS-Reg./Supple./Imp.)  
Examination, November 2015

## Open Course

5D01B.B.A./B.B.A.(T)/B.B.A(RTM)/COM : BASIC ACCOUNTING  
(2012 Admn. Onwards)

Time : 2 Hours

Max. Weightage : 20

## PART – A

Two bunches of question carry in **equal** weightage of **one**. Answer **all** questions.

## I. Fill in the blanks :

- 1) Machinery is an example of \_\_\_\_\_ asset.
- 2) Journal is a book of \_\_\_\_\_
- 3) \_\_\_\_\_ appears on both side of an account.
- 4) Trial Balance is a \_\_\_\_\_

(W = 1)

## II. Match the following :

## A

- 5) Net Profit
- 6) Going concern concept
- 7) Cash discount
- 8) Bank Account

## B

- a) Business has indefinite life
- b) Deducted from capital
- c) Personal Account
- d) Prompt payment
- e) Added to capital
- f) Owner is separated from business (W = 1)



## PART – B

Answer **any six**. **Each** carries a weightage of **one**.

9. What is book-Keeping ?
10. What is money measurement concept ?
11. What is accounting equation ?
12. What is trade discount ?
13. What is cash book ?
14. What is Journal Proper ?
15. What is a Trial Balance ?
16. What is cost of goods sold ?
17. What is a Trading A/c ?
18. Give two examples for Nominal Accounts. (6×1=6)

## PART – C

Answer **any four**. **Each** carries a weightage of **two**.

19. What are the different kinds of Account ?
20. What is Subsidiary journal ? Explain important subsidiary books.
21. Explain Assets, Liabilities and Capital.
22. What are the features of a Balance Sheet ?
23. From the following transactions state the accounts to be debited and credited.
  - 1) Commenced business with Rs. 1,00,000
  - 2) Purchased furniture Rs. 5,000
  - 3) Purchased goods Rs. 8,000
  - 4) Sold goods to 'B' Rs. 10,000
  - 5) Paid salary Rs. 5,000



24. 'X' owes an amount of Rs. 1,000 to 'Y'. 'X' makes the payment promptly and 'Y' allows a reduction of Rs. 50. Show journal entries in the books of 'X' and 'Y'.
25. Enter the following transaction in a simple cash book.

**2012**

Jan. 1	Balance of cash	2,000
Jan. 2	Paid into Bank	200
Jan. 3	Cash sales	5,000
Jan. 5	Withdrew from bank	100
Jan. 6	Paid rent by cheque	500
Jan. 7	Purchased goods and paid cheque	2,000

26. Prepare 'R' A/c (Debtor) with imaginary figures and balance it. (Minimum 4 transactions). (4×2=8)

**PART – D**

Answer **any one**. **Each** question carries a weightage of **four** :

27. Explain any five accounting conventions.
28. Enter the following transactions in a cash book with Cash and Bank columns.

**2013**

		Rs.
Aug. 1	Cash in hand	3,000
	Cash at Bank	4,000
" 2	Cash sales	12,000
" 4	Goods Purchased	9,000
" 6	Rent paid by cheque	2,500
" 8	Cash paid into bank	3,000
" 21	Cheque received from Hari	5,000
" 22	The above cheque paid into bank	
" 23	Withdraw from bank for office	2,000
" 29	Bank charges debited by bank	300
" 31	Personal drawings from bank	600



29. From the following Trial Balance prepare a Trading and Profit and Loss Account for the year ended 31<sup>st</sup> Dec. 2013 and Balance Sheet as on that date.

Particulars	Dr. Rs.	Cr. Rs.
Stock (1-1-2013)	2,500	
Sundry Debtors	750	
Land and Buildings	5,000	
Cash in hand	800	
Cash at Bank	2,000	
Wages	1,500	
Bills Receivable	1,000	
Interest	100	
Carriage	300	
Bad debts	250	
Repairs	150	
Furniture and Fixture	750	
Depreciation	500	
Rent and Rates	400	
Salaries	1,000	
Drawings	1,000	
Purchases	5,000	
Office Expenses	1,250	
Plant and Machinery	4,250	
Capital		12,500
Interest		300
Sundry Creditors		3,500
Sales		8,600
Bills Payable		2,000
Discount	—	650
Rent	—	950
	<b>28,500</b>	<b>28,500</b>

Stock at end valued at Rs. 5,000.

(1×4=4)