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Total No. of Pages: 03

Total No. of Questions: 07

**BCA      (Sem. – 3)**  
**BASIC ACCOUNTING**  
**Subject Code: BSBC-304**  
**M Code: 75060**  
**Date of Examination : 19-12-2022**

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. Answer briefly:

- a) Distinguish between revenue expenditure and capital expenditure.
- b) Define liabilities.
- c) Discuss the scope of accounting.
- d) What is a compound journal entry?
- e) Prepare a format of Sales book.
- f) Differentiate between cash discount and trade discount.
- g) Mention any two items which are not recorded in an amended cash book while preparing bank reconciliation statement.
- h) What do you mean by financial statements?
- i) Mention three limitations of the computerised accounting system.
- j) Define Equity.

## SECTION-B

2. Differentiate between accounting concepts and conventions. Discuss main accounting conventions.
3. What is the double entry system of book keeping? State its disadvantages.
4. "Trial balance is a statement prepared with the debit and credit balances of ledger accounts to test the arithmetical accuracy of the books." Discuss.
5. Define ledger. What are the rules of posting? Give a distinction between 'Books of Original Entry' and 'Ledger'.
6. From the following information prepare Trading and Profit and Loss Account for the year ending 31 March, 2019 and Balance Sheet as on that date.

Debit Balances	Amount (Rs.)	Credit Balances	Amount (Rs.)
Stock (1-4-2018)	45,000	Sundry Creditors	22,100
Purchases	1,20,000	Return Outwards	2,500
Return inwards	3,200	Sales	3,50,000
Carriage Inwards	2,400	Capital	2,00,000
Carriage Outwards	1,500	Loan from Bank	24,000
Office Furniture	8,000	Discount Received	2,000
Sundry Debtors	68,000	Commission	1,600
Dock Charges	5,000		
Electric Power	10,000		
Fuel, Gas and Power	12,000		
Bad Debts	1,100		
Advertisement	25,000		
Salary	36,000		
Cash in hand	8,100		
Cash at bank	30,000		
Motor Vehicles	58,000		

Debit Balances	Amount (Rs.)	Credit Balances	Amount (Rs.)
Motor Repairs	3,000		
Interest on bank loan	2,400		
Rent and Insurance	24,500		
Business Premises	1,06,000		
Household expenses	33,000		
	6,02,200		6,02,200

7. Discuss the role of computers in accounting. Distinguish between manual accounting and computerised accounting.

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