

Roll No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Total No. of Pages : 02

Total No. of Questions : 07

BCA (2014 Batch) (Sem.-3)

BASIC ACCOUNTING

Subject Code : BSBC-305

M.Code : 10061

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 a student has to attempt any **FOUR** questions.

SECTION-A

1. Write short notes on :

- a) Distinguish between Fixed Assets and Current Assets.
- b) Why Bank Reconciliation statement is Prepared?
- c) Accounting Equation
- d) Computerised Accounting.
- e) Define Cash Book
- f) Importance of Accounts
- g) Define long term liabilities
- h) Objectives of trial Balance
- i) Define ledger
- j) Balance Sheet

SECTION-B

2. What is Accounting? Discuss its nature, scope types and classification of Accounting? Discuss in detail Double Entry system.
3. Write a detail note on the following :
 - a) Purchase Book
 - b) Sale Book
 - c) Cash Book

4. From the under mentioned ledger Balance of Shri Talwar of Lucknow, Prepare a trial Balance as, at 31st, March, 2014

Particular	Amt	Particular	Amt
Capital	30,000	Bank deposit	5,000
Stock as 1.4.14	22,000	Stock on 31.3.14	20,600
Business premises	20,000	Sundry Creditors	13,800
Sundry Debtors	18,000	Reserve surplus	4,200
Furniture And fitting	2,200	Purchase less Return	1,08,000
Sales	1,50,000	Sales Return	2000
Discount allowed	1,600	Commission Received	1,800
Interest on Bank Deposits	200	Rates and Taxes	920
Insurance Premium	1,080	Rent Received from tenant	1,400
General Exp.	4,000	Wages	4200
Salaries	7,800	Carriage inwards	1800
Carriage	470	Cash in Hand	1530
Bad debts	800		

5. Prepare a Bank Reconciliation Statement from the following particulars Bank balance as per the passbook 10,000
- Cheques deposited into the bank but not entry was passed in the cash book 500
 - Cheques received but not sent to bank 1,200
 - Credit side of bank column cash short 200
 - Insurance premium paid directly by the bank understanding advice 600
 - Bank charges entered twice in cashbook 20
 - Cheque issued but not presented to bank for payment 500
 - Cheque received entered twice in the cash book 1,000
 - Bills discounted dishonoured not recorded in cash book 5,000
6. Discuss needs and importance of computerised accounting
7. Write a detailed note on balance sheet. Difference between trail balance and balance sheet.

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.