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Total No. of Pages : 02

Total No. of Questions : 18

BHMCT (Sem.-1)
ACCOUNTS-I
Subject Code : BH-105
M.Code : 14503

Time : 3 Hrs.

Max. Marks : 30

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A is COMPULSORY consisting of TEN questions carrying ONE mark each.
2. SECTION-B contains FIVE questions carrying 2½ (Two and Half) marks each and students have to attempt any FOUR questions.
3. SECTION-C contains THREE questions carrying FIVE marks each and students have to attempt any TWO questions.

SECTION-A

Write briefly :

1. Define Current Assets Money
2. Measurement concept Contra
3. entries Cash discount Golden rule of
4. real accounts Credit Note Define the
5. term, Capital and owner Journal
6. proper Define petty cash book
- 7.
- 8.
- 9.
10. Prepare the format of purchase return book

SECTION-B

11. Enter the following transactions in appropriate subsidiary books of Ramesh for the month January 2013 :

Date	Transactions	Rupees
Jan 1.	Sold goods to Ram	5,000
Jan 5.	Purchased goods from Hari Ram	2,000
Jan 15.	Returned goods to Hari Ram	500
Jan 25.	Ram returned goods	800

12. Write a short note on Debit note and Credit Note.
13. Define ledger? What is its role in accounting?
14. What are various systems of accounting? Explain them
15. What are the types of personal accounts? Illustrate with suitable examples.

SECTION-C

16. Define the concept of accounting? Discuss in detail concepts and principles of accounting.

17. Make journal entries :

Transactions	Rs
a. Started business with cash	10,000
b. Deposited in the State Bank of India	5,000
c. Bought goods from Mahabir	1,500
d. Sold goods to K. Gupta	650
e. Goods purchased from Ram for cash	800
f. Commission received in cash	300
g. Depreciation Provided on land and building	2000
h. Cash paid to Mahabir of Rs 1350 in full settlement of his account.	
i. Cash received from K. Gupta of rupees 600 in full settlement of his account.	

18. What is Cash Book? What are different kinds of cash book?

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