

Roll No.

Total No. of Pages : 03

Total No. of Questions : 07

BCA (Sem.-3<sup>rd</sup>)

**BASIC ACCOUNTING**

Subject Code : BSBC-305 (2011 Batch)

Paper ID : [B0232]

Time : 3 Hrs.

Max. Marks : 60

**INSTRUCTION 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 has to attempt any FOUR questions.

**SECTION-A**

**1. Write short notes on :**

- b) Purchase Book
- c) Errors of Commission
- d) Double Entry system
- e) Gross working capital
- f) Nominal accounts
- g) Final Accounts
- h) Bank Reconciliation Statement
- i) Equity Shares
- j) Accounting equation

**SECTION-B**

2. Pass the journal entries from the following transactions:  
April, 2012
  - a. Commenced business with a capital of Rs. 2,50,000
  - b. Purchased goods worth Rs. 50,000 from Rajni

- c. Purchased goods worth Rs. 25,000 for cash
  - d. Purchased goods on cash from Luthra Rs. 10,000
  - e. Sold goods to Labu for Rs. 45,000
  - f. Sold goods for cash Rs. 30,000
  - g. Goods returned by Labu Rs. 5,000
  - h. Goods returned to Luthra Rs. 2,000
  - i. Goods taken by proprietor for his personal use Rs. 5,000
  - j. Bought furniture for proprietors house, payment made through business Rs. 7,000
3. Explain the format and need of preparing trial balance.
4. i) Write a brief note on applications on computers in accounting.  
ii) Explain the format and need of preparing triple column cash book.
5. From the following information, prepare bank reconciliation statement of  
**Rs.**
- a) Balance as per bank column of cash book 50,000
  - b) Amount withdrawn from bank not recorded in cash book (bank column) 40,000
  - c) Cheques deposited in bank recorded in pass book, not posted in cash book 35,000
  - d) Cheques deposited with bank collected by bank and entered in pass book, not yet recorded in cash book 10,000
  - e) Standing instructions were given to bank to pay insurance premium, bank has not yet paid the same but it is recorded in cash book 9,000
  - f) Cheque paid for payment of electricity charges not yet presented 6,000
  - g) Bank credited an interest, not yet intimated to proprietor 3,300
  - h) Wrongly credited in cash book 900
  - i) Bank charges not entered in cash book 120
  - j) A dividend paid directly into bank not entered in cash book 900