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Reg. No.

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III Semester B.C.A. Degree Examination, March/April - 2021

COMPUTER SCIENCE**Financial Accounting and Management****(CBCS Scheme)****Time : 3 Hours****Maximum Marks : 70****Instructions to Candidates:** Answer ALL the Sections.**SECTION - A**

- I.** Answer any **10 (Ten)** questions. Each question carries **two** marks. **(10×2=20)**
1. Define Book-keeping
 2. Give the meaning and the classification of Accounting Principles
 3. Mention any four types of subsidiary books
 4. Write any two differences between fixed asset and current asset
 5. Write the format of three-column cash book.
 6. Write the meaning of (BRS) Bank Reconciliation Statement
 7. State the parties to a Bill of Exchange.
 8. Mention any two types of Errors.
 9. What is Suspense account?
 10. List any two differences between opening stock & closing stock
 11. What is group in Tally? Name any two primary groups.
 12. What is Contra voucher in Tally?

SECTION - B

- II.** Answer any FIVE questions of the following. Each question carries **10** marks. **(5×10=50)**
13. a) Explain the Money Measurement Concept and Going-Concern Concept in detail. **(6)**
b) Explain the sequential steps in Accounting Cycle with a neat diagram. **(4)**
 14. a) Distinguish between a journal and a ledger. **(5)**
b) Journalize the following transactions in the books of Ramesh. **(5)**
2020

June 1	Ramesh started business	
	with	Rs.
	Furniture	50,000
	Land	5,00,000
	Goods	10,000
	Cash	2,00,000

P.T.O.



- | | | |
|---------|----------------------------|--------|
| June 3 | Sold goods to vimal | 5,000 |
| June 5 | Sold goods for cash | 3,000 |
| June 7 | Received Cash from Vimal | 1,000 |
| June 9 | Purchased goods from Raghu | 9,000 |
| June 10 | Paid Raghu | 5,000 |
| June 25 | Paid interest to Raghu | 500 |
| June 30 | Paid salary | 2,000 |
| June 30 | Paid rent | 15,000 |
| June 30 | Paid Postal charges | 60 |
15. a) Differentiate between subsidiary books & journal (4)
- b) Enter the following transactions in the Purchase Book of Mr. Sumit (6)
- 2020
- Apr 1 Bought from Ravi provisions
1000 bags of rice at Rs. 1000 per bag
500 bags of sugar at Rs. 4000 per bag.
200 bags of wheat at Rs. 2000 per bag
Less: Trade discount 10%
- Apr 10 Bought from Sharma & Sons.
100 bags of rice at Rs. 900 per bag
100 bags of sugar at Rs. 3000 per bag.
- Apr 30 Bought from Mangalam stores
200 bags of rice at Rs. 1000 per bag
Less: Trade discount 10%
16. a) Explain the objectives of preparing Trail Balance (4)
- b) Enter the following transactions in an Analytical Petty Cash Book under the imprest system & Balance it (6)
- 2019
- | | | |
|--------|--------------------------------------|-----------|
| Jan 2 | Received a cheque towards petty cash | Rs. 1,000 |
| Jan 2 | Paid cartage on goods | Rs. 50 |
| Jan 6 | Paid taxi fare | Rs. 140 |
| Jan 8 | Postage & telegram | Rs. 60 |
| Jan 10 | Stationery | Rs. 130 |
| Jan 12 | Wages paid | Rs. 100 |
| Jan 15 | Postage stamps | Rs. 20 |



(3)

15322

Jan 17	Paid for repairs to Chairs	Rs. 150
Jan 18	Subscription to newspapers	Rs. 160
Jan 24	Refreshments	Rs. 120
Jan 25	Paid somlal in settlement of his account	Rs. 50

17. a) The cash Book of Anil showed a debit balance of Rs. 10,000 on Jan 31st 2020. The pass book balance on the same day was Rs. 7,000. The following reasons were found out by comparing the cash book & the pass book. (6)

* Cheques deposited into the bank for collection but not collected by the bank	- Rs.7,500
* Cheques issued to creditor but not presented for payment	- Rs.6,000
* Insurance premium paid by the bank but not recorded in the cash book	- Rs.4,000
* Dividend collected by the bank but not recorded in the cash book	-Rs. 2,500

Prepare a BRS as on 31st Jan 2020

b) Write the advantages of Bill of Exchange (4)

18. Prepare a Trail Balance from the following balances extracted from the books of Savitha as on 31st Dec. 2020 (10)

	Rs.
Capital	7,000
Purchases	8,000
Rent paid	240
Drawings	400
Bills Receivable	1,200
Opening stock	1,000
Purchase Returns	280
Sales Returns	160
Plant & Machinery	4,000
Sales	9,600
Sundry Debtors	5,600
Furniture	500
Salary	720
Sundry Creditors	5,600
Carriage	100
Cash at Bank	1,950
Cash in hand	100

BMSCW LIBRARY

P.T.O.



(4)

15322

Insurance	40
Commission paid	40
Bills payable	1,580
Discount Received	30
Discount allowed	40

19. Sunshine stores prepared the following trail balance as on 31st March 2020. Prepare final Accounts after considering the adjustments (10)

Trail Balance as on 31st Mar 2020

Accounts	Debit	Credit
Interest Received		5,250
Office Furniture	4,550	
Loan from Bank		10,500
Sundry Creditors		21,000
General Expenses	8,750	
Salaries	19,250	
Fire Insurance Premium	3,500	
Buildings	42,000	
Opening stock	36,750	
Carriage	1,750	
Sales		1,60,000
Sales Return	3,500	
Purchase	96,000	
Sundry Debtors	26,250	
Bad Debts	1,400	
Capital		61,150
Drawings	10,500	
Postage	200	
Telephone Charges	3,500	

Adjustments:-

- | | | |
|------|--|---------|
| i) | Insurance prepaid | Rs. 350 |
| ii) | Closing Stock | 35000 |
| iii) | Interest on Capital | 1750 |
| iv) | Depreciation: Interest on Capital Buildings - 1750, Furniture 1050 | |
| v) | Create a reserve for doubtful debts @ 5% | |
20. a) Briefly explain any five types of accounting vouchers in Tally. (5)
- b) Write the advantages of Computerized accounting (5)