Roll No. ☐☐☐☐☐☐☐☐☐☐☐☐ **Total No. of Pages : 02**

Total No. of Questions : 07

BCA (2011 & Onwards) (Sem.–3)

BASIC ACCOUNTING

Subject Code : BSBC-305

Paper ID : [B0232]

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. Write briefly :

1. Accounting equation
2. Current liabilities
3. Expenditure
4. Consistency
5. Difference between journal and ledger
6. Objectives of Trial balance
7. Application of computers in accounting
8. Petty Cash book
9. Double entry system
10. Income

SECTION B

2. What is accounting? Give types and classification of accounts.

3. Discuss various subsidiary books.

4. Explain the various long term sources of raising the working capital.

5. What is Bank Reconciliation Statement? Explain the reasons for difference in cash book and pass book.

6. From the following balances extracted from the ledger of Mr. Big, prepare the Trial Balance as on 31^{st} March 2013 :

	Rs.		**Rs.**
Cash in Hand	10000	Wages & Salaries	30000
Capital	100000	Stock on 01-04-2009	40000
Trade Debtors	40000	Discount Received	16000
Drawings	12000	Rent	4500
Creditors	12500	Purchase Returns	5000
Plant & Machinery	40000	Sales	165000
Purchases	105500	Bills Payable	6000
General Expenses	15000	Loan from Mr. Small	70000
Bad Debts	2000	Sales Returns	4000
Carriage Outward	1500	Goodwill	70000

7. Give the format of Trading Account, Profit & Loss Account and Balance Sheet by taking imaginary figures.