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III Semester B.C.A. Degree Examination, April - 2022

COMPUTER SCIENCE

Financial Accounting and Management

Paper: BCA304T

(CBCS Scheme)

Time : 3 Hours

Maximum Marks : 70

Instructions to candidates :

Answer all the Sections

Answers should be written in English only and all sections are compulsory.

SECTION - AAnswer any **Ten** questions. Each question carries **Two** Marks.**(10×2=20)**

1. Define Accounting?
2. Write types of subsidiary books?
3. Give the meaning of Bills of Exchange.
4. What do you mean by Ledger?
5. What do you mean by Double entry system?
6. State the Objectives Trial Balance?
7. What are the advantages of Tally ERP 9?
8. What is a Bank Reconciliation Statement?
9. What is Trial Balance?
10. List out the Types of Bills?
11. What is Auditing?
12. What is the need for preparing Final Account?

SECTION - BAnswer any **Five** questions. Each question carries **Ten** Marks.**(5×10=50)**

13. a) Explain Accounting Concepts in detail. (6)
- b) Briefly explain the features of Petty Cash Book. (4)

[P.T.O.]



14. a) Differentiate between Promissory note and bills of exchange. (5)
- b) Journalise the following Transactions in the books of Mr. Praveen (5)
- a) Started business with Rs.1,50,000 Cash
 - b) Bought office furniture for cash Rs.20,000
 - c) Bought machinery on credit from Global Traders Rs.30,000
 - d) Received dividend on shares Rs.6,000
 - e) Paid General Expenses Rs.5,000
15. a) Prepare a Purchase Book from following Information 2020 (5)
- Jan 1 Purchased from Mohan, Bangalore 15 quintals of wheat at Rs.500 per quintal
Jan 10 Purchased from Adi, Mumbai 10 quintals of rice at Rs.100 per quintal
Jan 19 Purchased from Steve, Kolkota 25 quintals of sugar at Rs.200 per quintal
Jan 24 Purchased from Allam, Chennai 40 quintals of Jowar at Rs.100 per quintal
- b) Explain the classification of Errors in Accounting. (5)
16. a) Prepare a three columnar cash book from the following transactions: (7)
- | | |
|-------------|---|
| Feb 1, 2020 | Cash in Hand Rs.30,000 at bank Rs.8,000 |
| Feb 4 | Bought Furniture for Rs.4,000 and issued cheque |
| Feb 6 | Deposited into Bank Rs.12,000 |
| Feb 8 | Bought goods for cash Rs.5,000 |
| Feb 10 | Paid Vikram 1700 in full settlement of Rs.1800 |
| Feb 14 | Received Rs.2,500 from Varun & allowed him a discount Rs.80 |
| Feb 18 | Send a DD to satish for 3,500 |
| Feb 20 | Paid LIC premium Rs.710 |
| Feb 25 | Withdraw Rs.1600 by Cheque for Personal use. |
- b) Discuss the causes for the difference between balance as per Cash book and Pass Book. (3)



17. From the following information prepare Trial Balance as on 31st March 2020. (10)

Particulars	Amount	Particulars	Amount
Capital Account	25,000	Creditors	5,000
Sales	30,900	Bad Debts	250
Stock as on 01.4.19	6,920	Bank (Cr.Balance)	5,700
Furniture & Fitting	1,280	Commission (Cr)	750
Motor Car	12,500	Purchases	10,950
Buildings	15,000	Purchase Return	250
Debtors	7,600	Cash Balance	1,300
Sales Return	400	Salaries	8,164
Advertisement	500	Insurance & Tax	2,500
Interest Account (Dr)	236		

18. From the following Trial balance of a Mr.A as on 31st March 2020, Prepare Trading and Profit and Loss account for the year ended 31st March 2020 and a Balance Sheet as on the date: (10)

Particulars	Debit	Particulars	Credit
Cash in hand	1200	Capital	60,000
Purchases	1,00,000	4% Bank loan	20,000
Opening Stock	35,000	Bills payable	20,000
Sundry Debtors	50,000	Sundry Creditors	24,000
Plant & Machinery	60,000	Sales	2,00,000
Furniture	15,000	Bad debts reserve	1,200
Bills receivable	18,000	Rent outstanding	1,000
Rent and taxes	10,000		
Wages	16,000		
Wages Prepaid	1,000		
Salaries	20,000		
	3,26,200		3,26,200



Additional Information:

1. Create Reserve for doubtful debts at 5% on Sundry debtors
2. Write off Rs 500/- as bad debts
3. Depreciate plant and machinery at 5% and on furniture at 10%
4. Provide outstanding liabilities: Taxes Rs.2,000 and Salaries Rs.4,000
5. Closing Stock Rs.40,000

19. a) From the following information, Prepare the Profit & Loss Account of Mukesh for the Year ending 31st March 2020. (7)

Particulars	Amount
Gross Profit	3,50,000
Salaries & Wages	20,000
Carriage outward	5,000
Discount Allowed	2,500
Discount Received	4,000
Commission Paid	1,500
Commission Received	2,000
Interest Paid	2,500
Interest Received	3,000
Rent Paid	2,500
Rent Received	3,500
General Expenses	4,500
Miscellaneous Expenses	1,000
Miscellaneous Incomes	1,500

- b) Distinguish between Tangible Assets and Intangible Assets. (3)

20. a) Explain different types of Accounting Voucher and Inventory Voucher. (5)

- b) Briefly Explain various company Features. (5)