Reg. No. : ....

Name : ....

**V Semester B.A./B.A. Afsal-Ul-Ulama/B.Sc./B.Com./B.T.T.M./B.B.A./
B.B.A. – T.T.M./B.B.A. – A.H./B.C.A./B.S.W./B.M.M.C. Degree
(CBCSS – OBE – Regular/Supplementary/Improvement)
Examination, November 2023
(2019 – 2021 Admissions)
Generic Elective Course
5D01COM : BASIC ACCOUNTING**

Time : 2 Hours   Max. Marks : 20

SECTION – A
(Very Short Answer)

Answer **any three** questions from the following. **Each** question carries **one** mark.

1. Define 'Accounting'.

2. What is meant by an 'Accounting Equation' ?

3. State the purpose of preparing a Trial Balance.

4. Distinguish between a Debit Note and a Credit Note.   (3×1=3)

SECTION – B
(Short Essay)

Answer **any three** questions. **Each** question carries **three** marks.

5. Enlist the basic principles of Accounting.

6. Distinguish between Bookkeeping and Accounting.

7. Categorise the following account into :
   a). Real Account
   b) Personal Account
   c) Nominal Account
   Items :
   Raju's A/c, ABC Bank A/c, Salary A/c, Capital A/c, Sales

8. The following balances are extracted from the books of a trader for the year ending 31-12-2022. Prepare Profit and Loss A/c on that date :

Particulars	Amount (₹)
Gross profit	13,500
Salaries	9,700
Rent	3,200
General expenses	1,200
Interest received	2,500
Bank charges	450
Commission received	125
Bad debts	150
Discount	230
Insurance	500

(3×3=9)

SECTION – C
(Long Essay)

Answer **any one** question. Each question carries **eight** marks.

9. What are Subsidiary Books ? Details its different types.

10. Pass necessary journal entries for the following transactions :

January 2023		Amount (₹)
1	Gopal started a business with cash	40,000
4	Purchased furniture for cash	12,000
8	Bank account opened	5,000
12	Purchased goods from Naresh	10,000
14	Purchased goods for cash	15,000
16	Returned goods to Naresh	2,000
19	Sold goods for cash	9,000
25	Goods returned by Dinakar	1,700

(1×8=8)