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K19U 2098

Reg. No. : .....

Name : .....

V Semester B.A./B.Sc./B.Com./ B.B.A./ B.B.A.T.T.M./ B.B.A.R.T.M./ B.B.M./  
B.T.T.M./ B.C.A./ B.B.A. (AH) B.S.W./B.A.Afsal UI Ulama

Degree (CBCSS-Reg./Sup./Imp.) Examination, November- 2019  
(2014 Admn. Onwards)

OPEN COURSE

5D01 BBA/BBA (TTM) / BBA (RTM) (1) : BASIC ACCOUNTING

Time : 2 Hours

Max. Marks : 40

**PART - A**Answer any **Six** questions. Each question carries 1 mark. (6×1=6)

1. What is Ledger?
2. What is Cash book?
3. What is Credit note?
4. What is Sales Day Book?
5. What is Trading Account?
6. What is Bad debt?
7. What are the methods of preparing Trial Balance?
8. What is balancing?
9. What is an Account?

**PART B**Answer any **Four** questions. Each question carries 6 marks. (4×6= 24)

10. Briefly describe the objectives of accounting.
11. Differentiate between Balance Sheet and Trial balance.
12. Record the following transaction in cash Book with discount, cash and bank column.

2010

June 1 Opening Balance:

Cash	3,000
Bank overdraft	4,500
4 Cash Sales	4,600
6 Cash purchases	2,500
7 Cheque received from Suresh Rs.4,300 and discount allowed Rs.200	

P.T.O.



- 8 Cheque issued to Raju Rs.4,800 and discount allowed by him Rs.200
- 10 Cheque from Suresh paid into bank for collection Rs. 4,300
- 12 Cash received from Suku Rs. 5,200, discount allowed Rs. 300
- 13 Cash paid to Renjith Rs. 1,800; discount thereon Rs. 200
- 17 Cash received from Renju Rs. 900 in full settlement of his account for Rs. 1000
- 19 Cash paid to Jain Rs. 1,350 in full settlement of his account for Rs. 1,500
- 20 Cash paid into bank
- 24 Commission received in cheque paid into bank Rs. 250
- 26 Kapil, a customer paid directly into bank Rs. 3,000
- 28 Bank charges Rs. 40 and interest on overdraft charged Rs. 60
- 29 Cheques of Suresh Rs. 4,300 returned dishonoured
- 30 Cash paid into bank Rs. 2,000
- 30 Personal drawings from bank Rs. 500

13. Enter the following transactions in a Petty Cash Book for the month of February, 2011

	Rs.
2011	
Feb 1 Cash received from the chief cashier towards imprest	200
2 Postage	4
3 Typing paper	18
5 Office cleaning	4
7 Postage	14
10 Cartage	12
14 Ink and paper	8
15 Carriage on goods bought	16
17 Train fare	22
19 Taxi charges to manager	14
21 Telegrams	18
23 Typewriter ribbon	16
25 Refreshment to a customer	15
26 Office cleaning	6
28 Bus fare	16



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14. Prove that the accounting equation is satisfied in all the following transaction of Anil.

	Rs.
1 Commenced business with	20,000
2 Goods purchased for cash	8,000
3 Bought furniture	3,000
4 Purchased goods on credit	7,000
5 Cash paid to creditors	4,000
6 paid salary	500
7 Received commission	300
8 Withdrew for personal purpose	400

15. Journalise the following transactions

	Rs.
1 Purchased furniture for cash	4,000
2 Purchased goods for cash	9,000
3 Sold goods for cash	7,000
4 Purchased machinery from precision machine Ltd.	12,000
5 Cash paid to Precision machines	9,000
6 Purchased goods on credit from Hari	6,000
7 paid to Hari	4,500
8 Goods to Ravi	8,000
9 Received cash from Ravi	6,500
10 paid salary	1,200
11 Cash paid into bank	2,800
12 Received commission	200

### PART - C

Answer any **One** question. The question carries **10** marks. (1×10=10)

16. Journalise the following transactions, prepare ledger accounts and also prepare a. Trial balance.

2004

- Feb 1 Dinesh started business with cash Rs. 4,000, furniture Rs. 2,000 and stock of goods Rs. 8,000.
- 2 Purchased goods from Alex Rs. 5,000 at a trade discount of 10%.
- 3 Sold goods to Binoy Rs. 6,000 at a trade discount of 5%.
- 5 Sold goods for cash Rs. 9,000.
- 7 Purchased goods for cash Rs. 6,000.

P.T.O.



- 9 Paid to Alex Rs. 2,000; Discount allowed by him Rs. 200.  
 17 Received from Binoy Rs. 4,000; allowed him a discount of Rs. 300.  
 25 Withdrew for personal purpose Rs. 300.  
 26 Paid rent Rs. 600.  
 26 Received commission Rs.100.  
 27 Sold goods to christi Rs. 3,000  
 28 Purchased goods from Dani Rs. 2,000

17. Trial Balance of Lakshmi Stores shows the following balances on 31-12-2014

Particulars	Dr. (Rs.)	Cr.(Rs.)
Capital		58,400
Opening stock	15,000	
Purchases	60,000	
Sales		1,10,000
Purchase return		3,500
Sales return	2,200	
Advertisement	3,000	
Freight	3,800	
Bank charges	1,000	
Discount allowed	1,200	
Discount received		1,800
Machinery	20,000	
Sundry debtors	30,000	
Sundry creditors		18,000
Drawing	8,000	
Cash in hand	1,200	
Cash at bank	2,500	
Manufacturing expenses	3,800	
Land and building	40,000	
	<b>1,91,700</b>	<b>1,91,700</b>

The closing stock is valued at Rs. 19,500.

Prepare Trading and Profit and Loss Account for the year ending 31<sup>st</sup> December, 2014 and a balance sheet as on that data.