



17. Prepare a Double Column Cash Book with Cash and Bank Column from the following transactions.

Date	Particulars	Amount
2010 Jan. 1	Cash balance	2,200
	Bank balance (cr.)	3,500
3	Cash sales	3,900
5	Cash purchase	2,600
7	Withdrew cash from bank	1,500
9	Paid to Mr. A by cheque	1,450
11	Personal withdrawal from bank	600
13	Received a cheque from Mr. B	9,500
14	Cheque from B was paid into bank	9,500
17	Paid cash for postage	150
19	Mr. X, one of our customers, paid directly into our bank account	3,000
23	Withdrew cash from bank for office use	1,000
25	Paid into bank	900
27	Received a cheque from Mr. M and same was given to bank for collection	7,200
28	Mr. B's cheque was returned dishonoured	9,500
29	Paid salary by cheque	1,000
30	Bank charges debited in the passbook	40
"	Interest credited in the passbook	120
31	Paid Mr. R by cheque	1,350

(1×10=10)



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.S.W./B.A. Afsal UI Ulama/B.B.A. (AH) Degree  
(CBCSS – Reg./Sup./Imp.) Examination, November 2020  
(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** carries 1 mark.

1. What is trial balance ?
2. What is depreciation ?
3. What do you mean by 'reliability' feature of accounting ?
4. What is the difference between book keeping and accounting ?
5. Who are creditors ?
6. What is journalizing ?
7. What do you mean by errors of omission ?
8. What is contra entry ?
9. Give some examples for fixed or long term liabilities.

(6×1=6)

PART – B

Answer **any four** questions. **Each** carries 6 marks.

10. Explain the difference between financial accounting and management accounting.
11. Explain the meaning and importance of accounting.
12. Show the proforma of petty cash book.

P.T.O.



13. From the following transactions, prepare a trial balance as on 31<sup>st</sup> March 2015.

Particulars	Amount
Capital	1,00,000
Drawings	1,250
Furniture	2,800
Machinery	19,000
Typewriter	2,980
Sundry debtors	2,720
Sundry creditors	10,050
Purchases	17,200
Sales	14,150
Purchase returns	450
Sales returns	700
Commission	370
Salaries and wages	2,400
Rent	250
Discount allowed	230
Discount received	380
Cash in hand	4,720
Cash at Bank	71,150

14. Enter the following transactions in the purchase book ;

- 2015 Jan. 1 Bought of X Ltd., Calicut 100 Kg sugar at Rs. 4.50/Kg., 50 Kg tea at Rs. 14.50/Kg, less trade discount 4%.  
 7 Purchase from Y Ltd., Cochin 10 bags of rice at Rs. 150/bag, less trade discount 5%.  
 " Bought of C Rajan, Madras 50 bags of wheat at Rs. 100/bag  
 18 Purchased D Anil, Thrissur 15 chest of tea, each 30 lb. at Rs. 5/lb.  
 22 Purchased from David and Co. 15 tins of biscuits at Rs. 75/tin  
 10 tins of sweets at Rs. 60/tin.  
 31 From David and Co. 300 Kg sugar at Rs. 3.50/Kg, 150 Kg coffee at Rs. 11.50/Kg, less discount 10%.

15. Rectify the following transactions through journal entries.

- A credit sale of goods Rs. 500 to Anil has been wrongly passed through the purchase book.
- An amount of 5,000 received on sale of furniture is credited to sales account from the cash book.
- Rs. 1,000 spend for repairs of machinery was debited to the machinery account.
- Rs. 2,000 drawn by the proprietor for his personal use has been shown as trade expenses. **(4x6=24)**



## PART – C

Answer **any one** question. The question carries **10** marks.

16. From the following trial balance, prepare Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March 2016 and a Balance Sheet as on that date.

Particulars	Debit	Credit
Capital		54,000
Stock (1-4-2015)	9,500	
Machinery	18,000	
Purchase	19,500	
Sales		30,750
Purchase returns		630
Sales returns	490	
Direct wages	1,100	
General expenses	590	
Discount	385	
Drawings	700	
Salaries	1,100	
Carriage inwards	530	
Vehicles	14,000	
Furniture	2,400	
Sundry creditors		4,035
Sundry debtors	3,950	
Cash in hand	540	
Cash at bank	15,340	
Insurance	850	
Commission		410
Rent	850	
<b>Total</b>	<b>89,825</b>	<b>89,825</b>

**Adjustments :**

- Closing stock was valued at Rs. 10,900.
- Wages outstanding at Rs. 350.
- Insurance prepaid at Rs. 50.
- Depreciate machinery by 10%.