



DCCA – 103(B)

**I Semester B.C.A. Degree Examination, February/March 2023
(NEP) (Semester Scheme)
COMPUTER APPLICATION
Accountancy**

Time : 2½ Hours

Max. Marks : 60

Instruction : Answer all the Sections.

SECTION – A

Answer **any six** of the following, **each** question carries **2** marks. **(6×2=12)**

1. What do you mean by sales book ?
2. Mention any four users of accounting.
3. What is accrual concept ?
4. What do you mean by Ledger Account ?
5. What do you mean by bills for collection ?
6. Mention any two advantages of bank reconciliation statements.
7. What is debit note ?
8. What do you mean by rectification of errors ?
9. Give the meaning of Final Accounts.

SECTION – B

Answer **any four** of the following, **each** question carries **6** marks. **(4×6=24)**

10. Briefly explain the objectives of accounting.
11. List out any 6 Indian Accounting Standards.
12. Journalise the following transactions in the books of Mr. Peter :
2022
 - a) Jan. 1st – Peter started business with cash ₹ 10,000
 - b) Jan. 2nd – Bought goods for cash from Mr. Sanath ₹ 2,000
 - c) Jan. 11th – Sold goods to P.T. Usha for cash ₹ 4,000
 - d) Jan. 15th – Paid carriage for purchases to M/s Galaxy carriers ₹ 3,000
 - e) Jan. 16th – Paid office rent ₹ 7,500
 - f) Jan. 20th – Took a loan from Canara Bank ₹ 50,000

P.T.O.



13. Prepare a Bank Reconciliation Statement as on 31st December 2022. Cash book showed a balance of ₹ 30,000 as on 31st December 2022. On comparing the same with the balance of the pass book it was revealed that :
- A cheque of ₹ 4,000 was issued in the month of December 2022 has not been presented to the bank for payment.
 - The firm deposited cheques with ₹ 6,000 but the cheque has not been collected by the bank.
 - The bank has allowed ₹ 400 as interest.
 - The bank has charged ₹ 40 as commission for their services.
 - Interest on deposit ₹ 750 credited in the pass book.
 - Bank charges debited only in the pass book ₹ 500.

14. Prepare the Trial Balance from the following details as on 31-3-2022.

Particulars	Amount
	₹
Capital	50,000
Debtors	51,880
Purchases	90,750
Freight	2,545
Wages and salaries	6,176
Creditors	17,050
Trade expenses	3,088
Discount allowed	6,275
Advertisement	6,176
Cash in hand	10,000
Sales	1,39,550
Cash at Bank	29,710

15. Classify the following accounts into Personal, Real and Nominal Accounts.
- Cash A/c
 - Patents A/c
 - Discount Allowed A/c
 - Drawings A/c
 - Land A/c
 - Goodwill A/c
 - Interest Received A/c



- h) Capital A/c
- i) Bad debts A/c
- j) Wages A/c
- k) Punjab National Bank A/c
- l) Dividend A/c.

SECTION – C

Answer **any three** of the following, **each** question carries **8** marks. **(3×8=24)**

16. Write a short note on :
- a) Purchase Day Book
 - b) Sales Returns Day Book
 - c) Purchase Return Day Book
 - d) Cash Book.
17. From the following Trial Balance, prepare the Trading and Profit and Loss A/c and Balance Sheet.

Sl. No.	Name of Accounts	Debit ₹	Credit ₹
1.	Buildings	62,000	
2.	Capital		1,20,000
3.	Purchases	1,20,000	
4.	Purchases Returns		8,000
5.	Sales		1,80,000
6.	Sales Returns	5,000	
7.	Opening Stock	22,000	
8.	Salaries and Wages	15,000	
9.	Carriage Inwards	1,000	
10.	Debtors	80,000	
11.	Discount Allowed	600	
12.	Discount Received		1,000
13.	Drawings	5,000	
14.	Commission		4,000
15.	Income Tax	4,000	
16.	Interest Received		1,600
		3,14,600	3,14,600

Additional Information :

- a) Closing stock is valued at ₹ 34,000.
- b) Interest receivable is ₹ 400.
- c) Discount receivable is ₹ 500.



18. Enter the following transactions in the Sales Book of M/s Ammu and Co., Mumbai. 2022
- May 1st – Sold to M/s Saxena and Sons Faridabad
10 dozen pencils at ₹ 50 per dozen
14 gross eraser at ₹ 25 per dozen
 - May 2nd – Sold to M/s Mizra and Sons
5 dozen gum bottles at ₹ 35 per bottle
70 dozen rulers at ₹ 45 per dozen
Less : Trade discount 10%
 - May 3rd – Sold old news papers and magazines for ₹ 500
 - May 4th – Sold to M/s Kiran and Co. New Delhi
10 reams of paper at ₹ 500 per ream
Less : Trade discount 10%
 - May 5th – Sold to Azad and Co. Haryana
10 dozen pencils at ₹ 60 per dozen
Less : Trade discount 10%
 - May 6th – Sold old machinery to M/s Raju and Company for cash
₹ 1,00,000.
19. From the following particulars, prepare a Bank Reconciliation Statement as on March 31.
- Debit balance as per cash book is ₹ 10,000.
 - A cheque for ₹ 1,000 deposited but not recorded in the cash book.
 - A cash deposit of ₹ 200 was recorded in the cash book as if there is not bank, column there in.
 - A cheque issued for ₹ 250 was recorded as ₹ 205 in the cash column.
 - The debit balance of ₹ 1,500 as on the previous day was brought forward as a credit balance.
 - The payment side of the cash book was under cast by ₹ 100.
 - A cash discount allowed of ₹ 112 was recorded as ₹ 121 in the bank column.
 - A cheque of ₹ 500 received from a debtor was recorded in the cash book but not deposited in the bank for collection.
 - One outgoing cheque of ₹ 300 was recorded twice in the cash book.
20. Rectify the following errors made by the accountant of XYZ Ltd.
Depreciation written-off as the Machinery ₹ 2,000
- was not posted at all
 - was not posted to machinery account
 - was not posted to depreciation account
 - was posted to furniture account.