



Biyani Girls College
I Internal Examination 2019-20
BCA (II Year)
Subject- Fundamental Accounting

Time: 1 ½ Hrs

Set: A

MM: 40

[I] Answer the following questions in one line only (5*2=10)

1. State the objects of accounting. (Any two)
2. What is meant by convention of consistency?
3. State the names of different users of accounting.
4. ` 5,000 of a debtor which were earlier written off as bad-debts, now realized. Pass necessary journal entry for this transaction.
5. State the difference between Book-keeping and Accounting?

[II] Answer the following questions in 50 words (2*5=10)

1. Write the rule of journal entries for personal accounts. Give two examples.
2. Explain convention of conservatism. How the closing stock is valued under this convention?

[III] Answer the following questions in 150 words. (2*10=20)

1. Give journal entries in the books of Graha-Sangraha trade:
2019
2. Jan 1 Graha-Sangrarha Trade started business with cash ` 20,000 and goods ` 15,000.
3. Jan 2 Purchased goods from Hari for cash ` 4,000 and on credit ` 3,000.
4. Jan 5 Sold goods to Sushil ` 10,000 for cash and ` 5,000 on credit.
5. Jan 8 Opened a current account in Bank ` 10,000.
6. Jan 10 Paid shop rent ` 1,500
7. Jan 15 Goods returned to Hari ` 500.
8. Jan 18 Received ` 4,500 from Sushil in full settlement.
9. Jan 22 Paid to hari by cheque in full settlement ` 2,650.
10. Jan 29 Received commission ` 200.
11. Jan 31 Paid salary by cheque ` 800.

OR

1. What do you mean by accounting principles? Explain accounting principles in brief.



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[I] Answer the following questions in one line only (5*2=10)

1. State the objects of accounting. (Any two)
2. What is meant by convention of materiality?
3. State the names of different users of accounting.
4. ` 3,000 of a debtor which were earlier written off as bad-debts, now realized. Pass necessary journal entry for this transaction.
5. State the difference between Accounting and Accountancy?

[II] Answer the following questions in 50 words (2*5=10)

1. “Every debit has equal credit”, to which concept this rule is related? Explain.
2. A transaction affects three accounts; one account is debited by ` 4,000, another account is debited by ` 3,700; for how many rupees the third account will be debited or credited?

[III] Answer the following questions in 150 words. (2*10=20)

1. Give journal entries in the books of Mandakini Traders:
2019
2. Mar 1 Mandakini Traders started business with cash ` 50,000 and goods ` 25,000.
3. Mar 2 Purchased goods from Ram for cash ` 7,000 and on credit ` 5,000.
4. Mar 5 Sold goods to Anushka ` 12,000 for cash and ` 8,000 on credit.
5. Mar 8 Opened a current account in Bank ` 20,000.
6. Mar 10 Paid shop rent ` 3,500
7. Mar 15 Goods returned to Ram ` 900.
8. Mar 18 Received ` 6,500 from Anushka in full settlement.
9. Mar 22 Paid to Ram by cheque in full settlement ` 5,100.
10. Mar 29 Received commission ` 300.

OR

2. What do you mean by accounting principles? Explain accounting principles in brief.