

13. From the following Trail Balance and additional information, you are required to prepare Trading and Profit and Loss Account and Balance Sheet.

	Debit (Rs.)	Credit (Rs.)
Capital	--	20,000
Sundry Debtors	5,400	-
Drawings	1,800	-
Machinery	7,000	-
Sundry Creditors	-	2,800
Wages	10,000	-
Purchases	19,000	-
Opening Stock	4,000	-
Bank Balance	3,000	-
Carriage Inward	300	-
Salaries	400	-
Rent & Tax	900	-
Sales	-	29,000
	51,800	51,800

Additional Information :

- (i) Closing Stock Rs. 10,000
(ii) Wages prepaid Rs. 400
(iii) Outstanding Salaries Rs. 100
(iv) Depreciation on Machinery @ 10%.

18039/4

N

(Printed Pages 4)

(21216)

Roll No.....

B.B.A.-I Sem.

18039

B.B.A. Examination, Dec. 2016

Book-keeping and Basic Accounting

(BBA-104)

(New)

Time : Three Hours]

[Maximum Marks : 75

Note : Attempt questions from each section as per instructions. Use of calculator is allowed.

Section-A

(Very Short Answer Questions)

Note : Attempt all the **five** questions of this section. Each question carries **3** marks. Very short answer is required not exceeding 75 words. $3 \times 5 = 15$

1. Define Bank Reconciliation Statement.
2. Explain the Term Capital.
3. Is Depreciation a non cash expenditure? Explain.

P.T.O.

55

4. Explain the term Redemption of Preference Share.
5. Define Promissory note.

Section-B

(Short Answer Questions)

Note : This section contains **three** questions, attempt any **two** questions. Each question carries $7\frac{1}{2}$ marks. Short answer is required not exceeding 200 words. $7\frac{1}{2} \times 2 = 15$

6. What is Under subscription and Over subscription of shares?
7. What is the Double Entry and Single Entry system of accounting?
8. Differentiate between Trade discount and Cash discount.

Section-C

(Detailed Answer Questions)

Note : This section contains **five** questions, attempt any **three** questions. Each question carries 15 marks. Answer is required in detail. $15 \times 3 = 45$

9. A company whose accounting year is the calendar year, purchased on 1st April, 2004, machinery costing Rs. 50,000. It Purchased another machinery on 1st October, 2004, costing Rs. 40,000 and on 1st July, 2005,

18039/2

costing Rs. 20,000. On 1st January, 2006 one third of the machinery which was installed on 1st April, 2004, become obsolete and was sold for Rs. 4,000. Show how the machinery account will appear It Depreciation is charged as per Fixed Instalment Method at 10% p.a.

10. What do you understand by a Bill of Exchange? Explain the importance of a bill of exchange for a businessman.
11. Define Ledger. Discuss its importance. Explain the format of a ledger account. Also explain the rules regarding posting of transactions in to ledger.
12. From the following information, calculate the value of closing stock and cost of goods sold according to:
 - (i) Last in first out method
 - (ii) First in first out method
 - (iii) Average cost method

Opening stock	60 Units @ Rs.11	= Rs. 660
Purchases	100Units @ Rs. 12	=Rs.1,200
	100Units @ Rs. 14	=Rs.1,400
	40Units @ Rs. 16	=Rs. 640
	<u>300 Units</u>	<u>Rs. 3,900</u>

Units sold: 220, closing stock: 80 units.

18039/3

P.T.O.

34

(4)

13. From the following trial balance and additional information of Ansh Trader on 31st March, 2016. Prepare Trading and P & L A/c and balance sheet :

	₹		₹
Stock (on 1st April, 2015)	6,600	Sales	47,400
Purchases	37,200	Commission	2,010
Carriage inward	420	Interest	120
Salaries	4,800	Creditors	4,620
Taxes and Insurance	1,200	Capital	27,000
Sundry expenses	2,400	Bills payable	1,350
Bad debts	750		
Discount	330		
Cash in hand	600		
Cash at Bank	6,000		
Drawings	1,740		
Debtors	6,300		
Buildings	14,160		
	82,500		82,500

Additional information :

- Closing stock ₹14,000
- Salaries ₹ 600 and taxes ₹ 200 are outstanding.
- Insurance ₹ 200 is prepaid.
- Depreciation on building @10%
- Make a provision for bad debts @3% on debtors.

18039-4-

N

(201217)

Roll No.

B.B.A. - I Sem.

18039

B. B. A. Examination, Dec. 2017

Book-keeping and Basic Accounting

(BBA-104)

(New)

Time : Three Hours]

[Maximum Marks : 75

Note: Attempt questions from all Sections as per instructions. Use of calculator is allowed.

Section-A

(Very Short Answer Questions)

Answer all the *five* questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words. $3 \times 5 = 15$

- What are the rules of Debit and Credit in different classes of accounts ?
- What is the difference between bill of exchange and promissory notes ?
- What is the difference between book-keeping and accounting ?

73

(2)

4. What is 'depreciation'? Explain any three methods of it.
5. What is the difference between 'reserve' and 'provision'?

Section-B

(Short Answer Questions)

Answer any *two* questions out of the following three questions. Each question carries $7\frac{1}{2}$ marks. Short answer is required not exceeding 200 words. $7\frac{1}{2} \times 2 = 15$

6. "There should an equal credit for every debit and a debit for every credit." In the light of this statement explain the characteristics of double entry system of book-keeping.
7. What is 'Bank Reconciliation Statement'? How is it prepare?
8. The following balances existed in the books of Utkarsh Traders on 31st March, 2016 :

Debit Balance :

Cash in hand	₹ 28,400
Cash at bank	2,200
Stock	31,200
Furniture	7,500
Debtors	24,000

Credit Balance :

Bank loan	10,000
Trade creditors	7,000

Pass opening journal entries on April, 2016.

18039

(3)

Section-C

(Detailed Answer Questions)

Answer any *three* questions out of the following five questions. Each question carries 15 marks. Answer is required in detail. $15 \times 3 = 45$

9. Harshit Co. Ltd. issued 10,000, 6% debentures of ₹100 each at a discount of 10% payable as :
 - ₹10 on application
 - ₹30 on allotment
 - ₹40 on first call and balance on final callAll the amounts were duly received. Pass necessary journal entries in the books of the company, and show the company's balance sheet.
10. What do you mean by redemption of preference share? What is statutory requirements for such redemption?
11. What do you understand by 'Accounting Concept'? Discuss the various accounting concepts.
12. A manufacturing concern, whose books are closed on 31st December, purchased a machine for ₹50,000 on 1st January, 2011. Additional machine was acquired for ₹10,000 in July, 2012 and for ₹16,000 on 1st January 2015. Machine purchased for ₹10,000 on 1st July, 2012 was sold for ₹5,000 on 30th June, 2014. Show the machinery account for five years writing-off depreciation @10 per annum on written down value.

18039

72

(4)

12. Aryan Co. Ltd. issued 50,000 equity shares of ₹100 each at premium 20% per share, payable as follows :

On application	₹ 20 per share
On allotment	₹ 80 per share (including premium)

and the balance amount as when required.

The company went on allotment. Show journal entries for recording the above transactions and show the company's balance sheet.

13. Pass the necessary journal entries in the books of Anupam Co. Ltd. in the following cases :

- 3,500, 8% debentures of ₹100 each are issued at par and redeemable at par.
- 4,000, 8% debentures of ₹100 each are issued at par and redeemable at 5% premium.
- 3,000, 8% debentures of ₹100 each are issued at 5% discount and redeemable at par.
- 2,500, 8% debentures of ₹100 each are issued at 5% discount and redeemable at 5% premium.
- 5,000, 8% debentures of ₹100 each are issued at 5% premium and are redeemable at par.

18039-4-

G

(21218)

BBA-I Sem.

Roll No.

18039

B. B. A. Examination, Dec. 2018

Book-keeping and Basic Accounting

(BBA-104)

(New)

Time : Three Hours]

[Maximum Marks : 75

Note : Attempt questions from all Sections as per instructions.
Use of calculator is allowed.

Section-A

(Very Short Answer Questions)

Attempt all the five questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words. $3 \times 5 = 15$

1. What do you understand by the term 'Book-keeping'?
2. What is the difference between Accounting and Book-keeping?
3. What is dual aspect of Accounting?
4. Explain the meaning and effect of 'errors of principles'.
5. What is redeemable preference share?

(2)

Section-B

(Short Answer Questions)

Attempt any *two* questions out of the following three questions. Each question carries $7\frac{1}{2}$ marks. Short answer is required not exceeding 200 words. $7\frac{1}{2} \times 2 = 15$

6. "Business entity lasts indefinitely." Mention and explain the concept on which the statement is based.
7. What is 'bank reconciliation statement'? How is it prepared?
8. Journalise the following transactions :
 - (i) Started business with cash ₹50,000, goods ₹25,000 and building ₹1,75,000.
 - (ii) Goods withdrew for personal use cost price ₹4,000, selling price ₹5,000
 - (iii) An old amount of ₹2,000 which was considered to be bad, recovered from Vivek
 - (iv) Goods stolen-cost price ₹5,000, selling price ₹6,000
 - (v) Goods purchased ₹50,000 for cash and paid Central Sales-tax @ 8%

Section-C

(Detailed Answer Questions)

Attempt any *three* questions out of the following five questions. Each question carries 15 marks. Answer is required in detail. $15 \times 3 = 45$

18039

(3)

9. "Trial balance is not a conclusive proof of accuracy." Explain and discuss the errors that may exist even though the trial balance agrees.
10. What is depreciation? Explain the various methods of depreciation.
11. From the following trial balance and additional information, prepare Trading and P & L A/c and Balance sheet :

	₹		₹
Sales	27,000	Cash in hand	1,000
Sundry creditors	6,500	Cash at bank	9,000
B/P	3,200	B/R	2,000
Capital	20,000	Sundry debtors	6,000
		Opening stock	4,000
		Purchases	10,000
		Drawings	2,000
		Machinery	15,000
		Carriage inward	200
		Wages	2,000
		Salaries	5,000
		Sundry expenses	500
	<u>56,700</u>		<u>56,700</u>

Additional information :

- (i) Closing stock ₹10,000
- (ii) Outstanding wages ₹500
- (iii) Prepaid salary ₹1,000
- (iv) Charge depreciation on machinery @10%.

18039

A
(21119)

Roll No.

Total Questions : 13]

[Printed Pages : 7

18039

B.B.A. Ist Semester Examination, Nov., 2019

**BOOK-KEEPING AND BASIC
ACCOUNTING**

(BBA-104)

Time : 3 Hrs.]

[M.M. : 75

Note :- Attempt questions from each Section as per instructions. Use of calculator is allowed.

Section-A

(Very Short Answer Type Questions) 3×5=15

Note :- Attempt all the *five* questions. Each question carries 3 marks. Very short answer is required.

ND-178

(1)

Turn Over

1. What do you mean by Capital Expenditure ?
2. Give the names of various types of Cash Book.
3. Who is the holder in due course ?
4. Name the methods of providing depreciation.
5. What are the preference shares ?

Section-B

(Short Answer Type Questions) $7\frac{1}{2} \times 2 = 15$

Note :- This Section contains three questions. Attempt any *two* questions. Each question carries $7\frac{1}{2}$ marks.

Short answer is required not exceeding **200** words.

6. What is a contra entry ? How will you recognise it from among other entries in cash book ?
7. What is the difference between a share and debenture ?
8. Ledger is the principal book of accounts. Do you agree with this view ?

ND-178

(2)

Section-C

(Long Answer Type Questions) $15 \times 3 = 45$

Note :- This Sections contains five questions. Attempt any *three* questions. Each question carries 15 marks.

Answer is required in detail:

9. Is the agreement of Trial balance is conclusive evidence of the accuracy of the books of account ? If not, what are the errors which remain even on its agreement ?
10. What do you mean by Capital Reserve ? How is it created ? What are its uses ?
11. Pass Journal Entries with narrations to rectify the following errors :
 - (i) An amount of ₹ 200 withdrawn by the proprietor for his personal use has been debited to Trade Expenses Account.

ND-178

(3)

Turn Over

(ii) A purchase of goods from Ashok Kumar amounting to ₹ 300 has been wrongly entered through the sales book.

(iii) A credit sale of ₹ 100 to Shiv Kumar has been wrongly passed through the purchase book.

(iv) A discount of ₹ 40 allowed to customer has been credited to him as ₹ 37.

(v) A contractor's bill for extension of premises amounting to ₹ 2,750 has been debited to Building Repairs Account.

12. From the following particulars, ascertain the balance that would appear in the pass book of Sh. Jai Prakash as at 31-03-2015 :

(i) Overdraft as per cash book ₹ 12,000.

ND-178

(4)

(ii) Cheques drawn but encashed by customer after 31-03-2015 ₹ 7,200.

(iii) Cheques deposited but cleared after 31-03-2015 ₹ 4,200.

(iv) Interest on overdraft charged during 6 months ended 31-03-2015 ₹ 1,650.

(v) Bank charged for the above period ₹ 240.

(vi) Interest on IDBI received by Bank directly on 29-03-2015, not recorded in the cash book ₹ 4,320.

(vii) Telephone bill of ₹ 6,120 directly deposited by Bank on 26-03-2015 not recorded in the Cash Book.

Prepare a bank reconciliation statement as on 31-03-2015. Books are closed on 31st March each year.

ND-178

(5)

Turn Over

107
10

13. A Ltd. invited applications for 1,00,000 shares (equity) of ₹ 10 each at a premium of ₹ 2 per share.

The shares are payable at ₹ 2.50 on application, ₹ 4.50 on allotment (including premium), ₹ 2.50 on first call and ₹ 2.50 on final call.

There were oversubscription and applications were received for 1,50,000 equity shares. Prorata allotment were made to the applicant for 1,20,000 shares and the remaining applications were totally rejected. Excess money paid on application was adjusted against sums due on allotment.

ND-178

(6)

Mr. Rakesh who was allotted 200 equity shares could not pay the sum due on allotment. Shares held by him were forfeited on his failure to pay the first call.

The company forfeited his shares after the first call. Show the entries in the journal of A Ltd.

ND-178

(7)

- (b) Liquid Ratio
- (c) Average Collection Period
- (d) Average Payment Period

18076/8

D (Printed Pages 8)
(20321) Roll No.
BBA-I Sem.

18076

B.B.A. Examination, Dec.-2020

Accounting and Financial Analysis

(BBA-104)

(New)

Time : Three Hours] [Maximum Marks : 75

Note : Attempt **all** the sections as per instructions.

Section-A

(Very Short Answer Questions)

Note : Attempt **all five** questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words. $5 \times 3 = 15$

1. What are the fundamental accounting assumptions. Discuss briefly.
2. What do you understand by working

P.T.O.

- capital? Explain its significance in brief.
3. Distinguish between current ratio and liquid ratio.
 4. What are different types of Accounts? Explain the rules for journalising the transaction in these accounts.
 5. Define 'Depreciation' and explain in brief the different methods of charging depreciation.

Section-B

(Short Answer Questions)

Note : Attempt any **two** questions out of the following three questions. Each question carries $7\frac{1}{2}$ marks. Short answer is required not exceeding 200 words. $2 \times 7\frac{1}{2} = 15$

6. Distinguish between Fund- Flow statement and Cash Flow statement. Give a specimen of cash flow statement.

18076/2

7. Name various accounting standards issued by the Institute of Chartered Accountants of India. Explain any five of them.
8. Journalise the following transactions:
 - (i) Started business with cash ₹ 1,00,000 and goods worth ₹ 50,000.
 - (ii) Purchased goods from Manoj ₹ 40,000.
 - (iii) Sold goods to Sohan for cash ₹ 30,000
 - (iv) Paid to Manoj ₹ 39,300 in full and final settlement of his account.
 - (v) Machinery purchased for ₹ 75,000 and paid ₹ 1,000 carriage to bring it at workshop.
 - (vi) Salary paid to Ramesh ₹ 2,500.

18076/3

P.T.O.

Section-C

(Detailed Answer Questions)

Note : Attempt any **three** questions out of the following five questions. Each question carries 15 marks. Answer is required in detail. $3 \times 15 = 45$

9. What is ratio analysis? Discuss the significance of various ratios for management. Explain any two ratios with formula.
10. Define goodwill and explain its different types. Discuss the various methods of valuation of goodwill.
11. Balance sheets of Richa Enterprises as on 31st December were as follows:

Liabilities	2018	2019	Assets	2018	2019
Creditors	40000	44000	Cash	10000	7000
Bank Loan	40000	50000	Debtors	30000	50000
Loan from Mr. X	25000	—	Stock	35000	25000
Capital	125000	153000	Machinery	80000	55000
			Land	40000	50000
			Buildings	35000	60000
	230000	247000		230000	247000

18076/4

During the year machinery costing 10000 (accumulated depreciation ₹ 3000) was sold for ₹ 5000. The provision for depreciation as on 1.1.2019 was ₹ 25000 and on 31.12.2019 ₹ 40000. Net profit for the year 2019 amounted to ₹ 45000.

You are required to prepare:

- (a) A schedule of changes in working capital
- (b) A fund-flow statement
12. From the following trial balance of Dr. R. K. Jain and additional information prepare. Trading & Profit and Loss Account and Balance Sheet for the year ended on 31st March 2019.

18076/5

P.T.O.

A

(Printed Pages 7)

(20222)

Roll No.

BBA-I Sem.

O-18039 (CV-III)

B.B.A. Examination, Dec.-2021

Book-Keeping and Basic Accounting

(BBA-104)

(Old Course)

Time : 1½ Hours]

[Maximum Marks : 75

Note : Attempt questions from each section
as per instructions. Use of calculator
is allowed.

Section-A

(Very Short Answer Type Questions)

% on

pose ₹

2000 is

ot is to

5% on

₹ 8000

n taken

d. as on

₹

12,000

8,000

ps 2,000

12,000

lculate:

P.T.O.

1. What is Book-keeping? How does it differ from accounting?
2. What do you mean by 'Going concern concept' of accounting?
3. What is Depreciation? Is it necessary to provision for depreciation?
4. Explain the rules for making journal entries.
5. What is 'Bank Reconciliation-statement'?

Section-B

(Short Answer Type Questions)

Note : This section contains **three** questions.

Attempt any **one** question. Each question carries 15 marks. Short answer is required not exceeding 200 words.

$1 \times 15 = 15$

O-18039 (CV-III)/2

6. "Trial Balance is a proof of only arithmetic accuracy of the books of accounts." Explain this statement and point out the errors which are not disclosed by Trial Balance.
7. What is the difference between Reserve and Provision?
8. Pass the opening entry on April 1st, 2020 on the basis of the following information taken from the business of Mr. Aryan:

	Rs.
(i) Stock of goods-	30,000
(ii) Cash in hand-	15,000
(iii) Bills receivable-	11,000
(iv) Sundry debtors-	45,000

O-18039 (CV-III)/3

P.T.O.

(v) Furniture-	37,500
(vi) Plant & Machinery-	75000
(vii) Sundry creditors-	90000
(viii) Bills payable-	9,000

Section-C

(Detailed Answer Type Questions)

Note : This section contains **five** questions.

Attempt any **two** questions. Each question carries 22.5 marks. Answer is required in detail.

$$2 \times 22.5 = 45$$

9. From the following balances of Utkarsh Traders, prepare trading account for the year ended 31st March, 2020:

Opening stock Rs 9,000, Purchases Rs 60,000, Sales Rs. 120,000, Returns outwards Rs. 3,600, Returns inwards

O-18039 (CV-III)/4

Rs. 2400, wages Rs. 7200, Railway freight Rs. 1,800, Carriage inwards Rs. 1200, Octroi Rs. 300, Excise duty Rs. 900, Factory rent Rs. 4200, Coal and Gas Rs. 4,800, salary Rs. 12,000, Rent and taxes Rs. 4800, Telephone expenses Rs. 3400, Trade expenses Rs. 2600, outstanding wages Rs. 1800.

The cost of closing stock was Rs. 12000 while its market price as on 31st March 2020 was Rs. 13800.

10. What do you understand by the following and what adjusting entries have to be passed in regard to them on the closing of the accounting period:
- Prepaid expenses
 - Unaccrued income
 - Provision for depreciation.

O-18039 (CV-III)/5

P.T.O.

and a sum of ₹ 5000 was written off against goodwill account.

- (iii) Debentures amounting to ₹ 6000 were paid.

Prepare a cash-flow statement on the basis of the above data.

13. Following balances are taken from the books of Shree Priya. Prepare Trading and profit and Loss Account and Balance Sheet for the year ended 31st March 2019.

Particulars	₹	Particulars	₹
Capital	12,00,000	Drawings	2,10,000
Opening stock	4,50,000	Plant and machinery	2,40,000
Furniture	15,000	Purchases	29,50,000
Sales	43,50,000	Insurances	15,000
Purchases Return	40,000	Sales Returns	70,000
Rent	50,000	Trade Expenses	20,000
Salaries	2,40,000	Wages	4,00,000
Bad Debts	10,000	6% Investments	5,00,000
Sundry Debtors	4,00,000	Sundry Creditors	1,90,000
Bills Payable	8,000	Cash	1,22,000
Advertisement Exps.	60,000	Miscellaneous Income	12,000
Patents	48,000		

Adjustments:

- Closing stock ₹ 7,50,000
- Depreciate Machinery by 10% and Furniture by 20%
- Wages ₹ 50,000 and Salaries ₹ 20,000 are outstanding.
- Write off ₹ 50,000 as further Bad Debts and create 5% Provision for Doubtful Debts. Also create a reserve for discount on Debtors @ 2%
- Investments were made on 1st July 2018 and no interest has been received so far.

18076(CV-III)/4

A

(Printed Pages 4)

(20222)

Roll No.

BBA-I Sem.

18076(CV-III)

BBA Examination, Dec.-2021

Accounting and Financial Analysis

(BBA-104)

(New)

Time : 1½ Hours]

[Maximum Marks : 75

Note : Attempt all the sections as per instructions.

Section - A

(Very Short Answer Questions)

Note : Attempt any two questions. Each question carries 7.5 marks. Very short answer is required not exceeding 75 words. $2 \times 7.5 = 15$

- Book keeping is not a part of accounting. Do you agree with this statement?
- Give the rules of debit and credit?
- Write five limitations of ratio analysis?
- If net working capital for current year is ₹ 25,000, while it was (-) ₹ 40,000 in the previous year, What is the net change in working capital.
- What is a Cash flow statement.

P.T.O.

Section - B

(Short Answer Questions)

Note : Attempt any **one** question out of the following 3 questions. Each question carries **15** marks. Short answer is required not exceeding 200 words.

1×15=15

6. What is Accounting? Explain various functions of Accounting.
7. Journalise the following entries:
 - (i) Goods costing ₹ 500 given as charity.
 - (ii) Sold goods to Ram of ₹ 1,00,000, payable 25% by cheque at the time of sale and balance after 30 days of sale.
 - (iii) Received ₹ 975 from Vishnu in full settlement of his accounts of ₹ 1000.
 - (iv) Received a first and final dividend of 60 paise in a rupee from the official Receiver of Ranjan, who owed us ₹ 1000.
 - (v) Charge Interest on Drawings ₹ 1500.
8. Distinguish between a Balance sheet and Trial Balance.

Section - C

(Detailed Answer Questions)

Note : Attempt any **two** questions out of the following 5 questions. Each question carries **22.5** marks. Answer is required in detail. 2×22.5=45

18076(CV-III)/2

9. Explain various Accounting Principles in detail.
10. Ratio analysis plays an important role in the process of decision making in business. Examine this statement?
11. What is Funds Flow statement. What are its main objectives. Explain the procedure of preparation of Funds flow statement?
12. The following are the comparative balance sheets for the years 2019 and 2020.

Liabilities	2019 (₹)	2020 (₹)	Assets	2019 (₹)	2020 (₹)
Shareholders Funds:			Non Current Assets:		
Share Capital	70,000	74,000	Land	20,000	30,000
Reserve & Surplus	10,040	10,560	Goodwill	10,000	5,000
P & L A/c			Current Assets:		
Non Current Liabilities			Debtors	14,900	17,700
Debentures	12,000	6000	Inventories	49,200	42,700
Current Liabilities:			Cash	9,000	7,800
Creditors	10,360	11,840			
Reserve for discount on Debtors	700	800			
	1,03,100	1,03,200		1,03,100	1,03,200

The following additional information is available:

- (i) Dividends amounting to ₹ 3500 were paid during 2020.
- (ii) Land was purchased for ₹ 10000

18076(CV-III)/3

P.T.O.