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I Semester B.B.A. Degree Examination, January/February - 2025**BUSINESS ADMINISTRATION****Fundamentals of Accounting****(NEP Scheme Repeaters)****Time : 2½ Hours****Maximum Marks :60****Instruction to Candidates:***Answers should be written in English only***SECTION-A****Answer any Five of the following questions. Each questions carries 2 marks.****(5×2=10)**

1. a) Define Accounting.
- b) What do you mean by 'Journal' ?
- c) What is a Trial Balance?
- d) What is Dual concept?
- e) What is a cash Book
- f) What do you mean by 'Bank Reconciliation statement'?
- g) What is an accounting software?

SECTION-B**Answer any Four of the following questions. Each question carries 5 marks.****(4×5=20)**

2. State the Advantages of Tally Accounting software.

[P.T.O.]



(2)

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3. Prepare a Trial Balance from the following details for the year ending 31-03-2023.

Particulars	Amount (Rs)
Motor Vehicle	10,000
Cash	5,600
Drawings	6,200
Bank overdraft	7,500
Purchase returns	700
Debtors	13,200
Bad debts	1,200
Stock	6,400
Creditors	7700
Capital	32,800
Sales	14,400
Goodwill	12,000
Purchases	8,800
Rent from Tenant	3,500
Stationery	1,500
Depreciation	1,700

4. Prepare a Trading Account of Mr. Vinay for the year ending 31st March 2022.

Particulars	Amount (Rs)
Stock on 1.4.2021	36,000
Stock on 31.3.2022	38,000
Purchases	25,000



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Purchase Returns	3,000
Sales	65,000
Sales Returns	8,000
Wages	7,000
Carriage Inwards	600
Duty and clearing charges	7,000
Factory Rent	3,000
Factory Lighting	2,000

5. Prepare Purchases and Purchase returns book from the following transactions:

Date	Invoice No.	Particulars
01.01.2021	101	Purchased on credit from Chandranath & Co., Bangalore - L/F - 2550, silk sarees at Rs. 200 per saree Less: Trade discount at 10%
05.01.2021	402	Purchased for cash from Ashok & Co. 20, Kanjivaram Sarees at Rs 2,000 per Saree
10.01.2021	808	Purchased on credit from Puttanna & Co. Mysore. 15, Sarees at Rs 1,000 per Saree Less: Trade discount at 10% -L/F 26
03.01.2021	51	Returned to Chandranath & Co. Bangalore 5; Sarees at Rs 200 per Saree L/F-25

6. Prepare a personal account of Tharun from the following transactions in the books of Gopinath

2022

Feb 1st - Debit balance of Tharun Rs 10,050

Feb 5th - Bought from Tharun Rs 1,500

[P.T.O.]



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Feb 7th - Cheque issued to Tharun Rs 1,800

Feb 9th - Sold to Tharun - Rs 3,500

Feb 12th - Gopinath sold goods to Tharun Rs 1,600

Feb 14th - Tharun Sold goods to Gopinath Rs 900

Feb 20th - Received Cheque from Tharun - Rs 1,800

Feb 24th - Tharun claimed an allowance of Rs 300 for damaged goods

Feb 28th - Tharun received goods returned by Gopinath Rs 450

SECTION-C

III. Answer any Two of the following questions. Each questions carries 12 marks.

(2×12=24)

7. Journalise the following transactions in the books of Mr. Bhaskar.

August , 2024	Particulars	Amount (Rs)
01	Commenced business with cash	1,00,000
04	Deposited into Bank	25,000
07	Purchased goods from Mr. Vijay on credit	10,000
09	Sold goods to Mr. John on Credit	20,000
12	Purchased Goods for cash	15,000
16	Sold goods for cash	25,000
17	Withdrew from bank for office use	5,000
19	Paid to Mr. Madhu on account	6,000
21	Received from Mr. Ravi on account	25,000
23	Paid Salaries	5,000
25	Paid Rent	1,000



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28	Received commission	500
30	Paid wages	700
31	Withdrew for personal use	1500

8. Enter the following transactions in a three column cash book for the month of June 2022.

1.6.2022 - Balance of cash Rs 10, 000 and Bank Rs 5,000

2.6.2022- Geetha paid us Rs 4,900 in full settlement of her account for Rs 5,000

4.6.2022- Bought goods for cash Rs 5,000

7.6.2022- Withdrawn from Bank for personal use Rs 2,000

9.6.2022- With drawn from Bank for office use Rs 2,000

11.6.2022- Bought goods for Rs 1500 and paid by cheque immediately

14.6.2022- Received for cash sales Rs 10,000

19.6.2022- Paid salaries Rs 5,000

22.6.2022- Seetha directly paid into our Bank Rs 10,000

24.6.2022- Cash deposited into bank account Rs 3,000

29.6.2022- Received commission Rs 1,000

30.6.2022- Sold goods for cash Rs 6,000 and remitted the same into the bank

9. From the following trial balance of Mr. Naveen. Prepare final accounts for the year ended 31st March 2024 and the balance sheet as at that date.

Particulars	Debit (Rs)	Credit (Rs)
Land & Buildings	50,000	-
Purchases	1,10,000	-
Stock on 1.4.2023	40,000	-
Sales	-	2,05,000
Sales Returns	1,500	-

[P.T.O.]



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Purchase Returns	-	2,500
Wages	10,000	-
Salaries	9,000	-
Office expenses	2,400	-
Carriage inwards	1,200	-
Carriage outwards	2,000	-
Discount allowed	750	-
Discount received	-	1,200
Bad debts	1,200	-
Capital Account	-	1,30,000
Insurance	1,500	-
Commission Received	-	1500
Plant and Machinery	50,000	-
Furniture & Fixtures	10,000	-
Bills Receivables	20,000	-
Sundry Debtors	40,000	-
Sundry Creditors	-	25,000
Cash in hand	1,500	-
Cash at Bank	4500	-
Office equipment	12,000	-
Bills payable	-	2,350
	<u>3,67,550</u>	<u>3,67,550</u>



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Adjustments:

1. Closing stock amounted to Rs. 60,000.
2. Outstanding liabilities : Wages Rs. 2,000, Rent Rs. 3,000
3. Depreciate Land and Buildings at 5% and Plant and Machinery at 10%, Office equipments and furniture and fixtures at 10%
4. Provide provision for doubtful debts at 5% on Sundry Debtors.
5. Insurance Premium prepared Rs. 200
6. Provide Interest on Capital at 5%

SECTION-D

Answer any ONE of the following questions. Each question carries 6 marks.

(1×6=6)

10. Prepare Cash book with imaginary figures
 11. Prepare a Trial Balance with imaginary figures
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