



(4) DCBB102/DCAM102

Purchases and Sales	16,000	25,400
Returns	200	250
Discount	85	165
Drs and Crs	9000	5000
Stock Opening	6000	-
Salaries	31,100	-
Freight	400	-
Carriage out wards	240	-
Rent	1,400	-
Advertisement	600	-
Cash at Bank	1,780	-
<b>Total</b>	<b>85,305</b>	<b>85,305</b>

**SECTION-D**

Answer any One of the following question. Which carries Six marks. (1×6=6)

10. Prepare a Bank Reconciliation Statement with imaginary figures.
11. Prepare Analytical Petty cash Book with imaginary figures.



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**I Semester B.B.A. (Regular) and B.B.A (Aviation Management)**

**Degree Examination, December/January-2025/26**

**BUSINESS ADMINISTRATION**

**Fundamentals of Accounting**

**(NEP Semester Scheme R)**

**Paper: 1.2**



**Maximum Marks : 60**

**Time : 2½ Hours**

**Instructions to Candidates:**

**Answer should be written in English only.**

**SECTION-A**

Answer any Five of the following questions. Each question carries Two marks.

(5×2=10)

1. a) What is book keeping?  
b) What is accounting period concept?  
c) What do you mean by Double Entry system?  
d) What is credit note?  
e) What is petty cash book?  
f) Give the meaning of outstanding Expenses.  
g) What is computerized Accounting?

**SECTION-B**

Answer any Four of the following questions. Each question carries Five marks.

(4×5=20)

2. State the Advantages of Tally Accounting software.
3. Journalise the following transactions

**2025**

- Jan 1<sup>st</sup> Vimal started business with 25,000
- Jan 5<sup>th</sup> Bought goods for cash 25,000
- Jan 6<sup>th</sup> Paid in to Bank 20,000
- Jan 9<sup>th</sup> Sold goods for Cash 50,000
- Jan 16<sup>th</sup> Purchased goods from Mr. 'X' 30,000
- Jan 19<sup>th</sup> With draw from bank for personal use 2,500

**[P.T.O.]**



(2)

DCBB102/DCAM102

4. Prepare Trial Balance and find out the missing figure from the following.

Particulars	Rs.
Purchases	1,00,000
Sales	1,50,000
Cash	90,000
Stock	35,000
Bank loan	75,000
Creditors	50,000
Debtors	1,50,000
Capital	?

5. Prepare Personal Account of Ms. Saanvi from the following transactions.

2025

- June 1<sup>st</sup> Debit balance of Saanvi 10,000
- June 5<sup>th</sup> Bought goods from her 3,000
- June 9<sup>th</sup> Sold goods to her worth 10,000
- June 20<sup>th</sup> Received from her on account 9000  
and allowed her discount 1000
- June 26<sup>th</sup> Returned goods to her 500

6. From the following transactions prepare a simple cash Book

2025

- March 1<sup>st</sup> Balance of Cash in hand 3,00,000
- March 7<sup>th</sup> Sold goods for Cash 5,00,000
- March 12<sup>th</sup> Cash purchases 3,00,000
- March 20<sup>th</sup> Received Commission 5,000
- March 24<sup>th</sup> Paid to Shiva on Account 1,00,000
- March 30<sup>th</sup> Paid Rent 5,000

### SECTION-C

Answer any Two of the following questions. Each question carries Twelve marks.

(2×12=24)

7. Enter the following in proper subsidiary Books

2025

- April 1<sup>st</sup> Purchased from pinki Silk Sarees 200 silk sarees @ Rs. 2500 each.
- April 5<sup>th</sup> Bought from Nagesh and Co. 100 Kanchi silk Sarees @ Rs.5000 each.
- April 7<sup>th</sup> Sold to Kumar on Account 25 printed sarees @ Rs.3000 each 50 Kanchi sarees @ Rs. 12000 each.



(3)

DCBB102/DCAM102

- April 8<sup>th</sup> Claimed for damages from pinki silks sarees Rs. 500
- April 9<sup>th</sup> Returned damage goods to nagesh and Co. 5 Kanchi sarees
- April 12<sup>th</sup> Purchased from Roopa silks 150 Mysore silk sarees @Rs. 2500 each less trade discount at 10%
- April 15<sup>th</sup> Sold to leala on account 20 printed sarees @ Rs. 3000 each
- April 20<sup>th</sup> Sold to Kusum sarees 40 handloom sarees @ Rs.5000 each
- April 21<sup>st</sup> Returned to Roopa silks, 25 mysore silk sarees
- April 27<sup>th</sup> Returned from kusum, sarees 10 handloom sarees.

8. Enter the following transactions in three column cash Book.

2025

- Oct 1<sup>st</sup> Commenced business with cash 1,00,000
- Oct 2<sup>nd</sup> Opened a bank account with 50,000
- Oct 3<sup>rd</sup> Anu paid us Rs. 4,900 in full settlement of her account Rs.5000
- Oct 5<sup>th</sup> Purchased goods for cash Rs.5000
- Oct 8<sup>th</sup> Draw cheque for personal use Rs.2000
- Oct 10<sup>th</sup> Draw Cheque for personal use Rs.2000
- Oct 12<sup>th</sup> Bought goods for Rs.1,500 and paid by paid cheque immediately.
- Oct 15<sup>th</sup> Received for cash sales Rs.10,000
- Oct 20<sup>th</sup> Paid salaries Rs.5,000
- Oct 23<sup>rd</sup> Nagesh directly paid into our bank Rs.10,000
- Oct 25<sup>th</sup> Cash deposited into bank Rs.3000
- Oct 28<sup>th</sup> Received Commission Rs.1000
- Oct 30<sup>th</sup> Sold goods for cash Rs.6000 and remitted the same into the Bank.

9. From the following Trial Balance prepare final accounts for the year ended 31-03-2025, after taking into the following adjustments.

- a) Closing stock Rs.9,500
- b) Depreciate Machinery at 10% p.a
- c) Rent Prepaid Rs.3,00 and Salary out standing Rs.250

Particulars	Debit Rs.	Credit Rs.
Plant and Machinery	6,000	-
Buildings	10,000	-
Capital	-	50,990
B/R and B/P	2,500	3,500

[P.T.O.]