

Roll No. _____

[Total No. of Pages : 4

CAVIS-362 A-19
B.C.A VI Semester Degree Examination
COMPUTER SCIENCE
(Business Accounting)
Paper - 6.2

Time : 3 Hours

Maximum Marks : 80

Instructions to candidates:

Answer all the sections

SECTION - A

1. Answer **ALL** the questions. Each question carries 2 marks (10×2=20)
- a) What is Book keeping ?
 - b) Define Financial Accounting .
 - c) Give the meaning of Voucher .
 - d) Define Journal .
 - e) Give the rules of nominal account .
 - f) Define trial balance .
 - g) Write any two objectives of accounting .
 - h) What is Bank Reconciliation statements .
 - i) What is Accounting Information System ?
 - j) What is capital structure ?

SECTION - B

Answer any **FOUR** questions. Each question carries 5 marks. (4×5=20)

2. Write the objectives of financial accounting .
3. Mention features of Journal .
4. Classify the following into personal, real and nominal accounts under the English system of account .
 - i) Sharath account
 - ii) Building account

CAVIS-362 A-19/2019

(1)

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- iii) Sales account
- iv) Bad Debts account
- v) Rent paid account
- vi) Life insurance account
- vii) Patent account
- viii) SBI account
- ix) Drawings

5. Explain the role of computers in Accounting .
6. Prepare the purchase book for the month of Jan-2019
- Jan 1st purchased goods from Suresh Rs. 4000
- Jan 9th credit purchase from Mr. Chandru Rs.2500, less 10% discount .
- Jan 15th purchased office furniture from Gulburga furniture works Rs.10,000
- Jan 20th purchased from Mr.Ram traders Rs.2000 on account
- Jan 26th bought from Mr. Nagesh Rs.1950 .
7. Prepare the account of Mr.sachin in the books of the business 2018.
- Dec 1st credit balance to sachins account Rs.3000
- Dec 3rd bought goods from Mr.Sachin Rs.2000
- Dec 8th Return goods to Sachin Rs.200
- Dec 12th sold goods to sachin Rs.1800
- Dec 20th sales return Rs.50
- Dec 31st paid Mr.Sachin in full settlement of Rs.3000 .

SECTION - C

Answer any **FOUR** questions. Each question carries **10** marks **(4×10=40)**

8. What is depreciation? Explain the need and importance of depreciation .
9. What is accounting standard? Briefly explain benefits and accounting policies.
10. Journalize the following transactions in books of Mr.Ganesh 2018 .
- Jan 1st Mr.Ganesh commenced business with cash Rs. 60,000
- Jan 3rd paid into bank Rs.20,000
- Jan 5th purchased goods for cash Rs.20,000

CAVIS-362 A-19

(2)

- Jan 6th Sold goods for cash Rs. 25,000
Jan 8th purchased goods from Darshan on credit for Rs.10,000
Jan 9th sold goods to Sudeep on credit Rs.20,000
Jan 15th Returned goods to Darshan Rs.10,000 for damage .
Jan 18th received goods returned by Sudeep Rs.2,000
Jan 20th bought furniture for cash Rs.10,000
Jan 21st paid to Darshan Rs.8,000 on account
Jan 27th received from Sudeep Rs.15,000 on account
Jan 31st paid salaries Rs.5,000 .

11. Prepare a simple cashbook from the following information in the books of M/s ABC traders on 2018 <https://www.karnatakastudy.com>

- Dec 1st cash in hand Rs.30,000
Dec 4th cash received from Shiva Rs.12,000
Dec 8th Insurance paid Rs.6,000
Dec 13th purchased furnitures Rs.13,800
Dec 16th Sold goods for cash Rs.28,000
Dec 17th purchased goods for Sudha for cash Rs.17,400
Dec 20th purchased stationary Rs.11,000
Dec 24th cash paid to Rukumini on account Rs.12,500
Dec 27th sold goods to kamala for cash Rs.18,200
Dec 28th paid monthly rent Rs.2,500
Dec 30th paid salary Rs.3,500 .

12. Prepare a trial balance on 31st march-2018 based on the following ledger balance.

Particulars	Amount(Rs)
Capital	50,000
Drawings	8,000
Machinery	10,000
Sales	1,00,000
Purchases	1,05,000
Sales returns	10,000
Purchase return	15,000

Wages	20,000
Goodwill	30,000
Interest received	7,500
Discount allowed	3,000
Bank overdraft	11,000

13. From the following particulars from Mr. Vinod prepare bank reconciliation statement as on 31st march-2018
- Bank balance as per cash book Rs.50,000 .
 - Cheques issued, but not presented for payment Rs.6,000 .
 - Dividend on shares collected by the bank and credited in the passbook Rs.8,000.
 - Bank charges debited in the passbook only Rs.4,000 .
 - A cheque deposited into bank but not collected by the bank Rs.5,000 .
 - Interest credited in the passbook only Rs.500 .
 - Insurance premium paid directly by the bank as per standing advice Rs.1,000 .

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