Rep

DCBB-102

I Semester B.B.A. Degree Examination, December/January - 2025/26
(NEP Scheme 2020 Repeaters)
BUSINESS ADMINISTRATION
Fundamentals of Business Accounting
Paper - 1.2

HORIZON COLLEGE LIBRARY KASTURINAGAR BANGALORE-43

Time : 2½ Hours **Maximum Marks : 60**

Instructions :

Answer to be written completely in English.

SECTION - A

Answer any Five of the following questions. Each question carries 2 marks.
(5×2=10)

1. a) What is Book-keeping?
b) What is Accounting standards?
c) Define Business Transaction.
d) What do you mean by Trade Discount?
e) What are financial statements?
f) Define Voucher.
g) What do you mean by Tally Software?

SECTION - B

Answer any Three of the following questions. Each question carries 4 marks.
(3×4=12)

2. Define Accounting and explain the different kinds of Accounts.

3. Briefly explain the objectives of Accounting.

4. From the followings prepare purchase Book:

2021:

May 1 : Purchased 200 cloths @ 20 each from XYZ stores.
4 : Purchased following items from ABC stores Blg
400 shirt pieces @ 40. each.
20 paint pieces @ 400. each.
6 : Purchased machinery from Raju 20,000.
8 : Bought from Ramesh and company Mysore.
2 stools @ Rs. 500 each.
10 rolling chairs @ Rs. 200 each.
10: Bought furniture for cash Rs. 20,000.

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5. From the following balances. Prepare Trial balance.

Capital	Rs. 1,20,000.
Debtors	Rs. 60,000
Rent received	Rs. 2,000
Bank over draft	Rs. 10,000
Creditors	Rs. 5,000
Sales	Rs. 20,000
Purchases	Rs. 95,000
Salaries	Rs. 2,000

6. From the following particulars, Prepare Bank Reconciliation statement as on 30.06.2025.
   a) Bank balance as per pass Book Rs. 30,000.
   b) Cheque issued but not presented for payment Rs. 6,000.
   c) Cheque deposited but not collected Rs. 4,000.
   d) A payment by the bank yet to be recorded in the cash Book Rs. 1,000.
   e) Interest on bank deposits recorded in the pass book only Rs. 2,500.

SECTION - C

Answer any Three of the following. Each question carries 10 marks.(3×10=30)

7. Briefly explain the Accounting Concepts.

8. From the followings prepare Three column cash book

2022:

April 1 : Cash in hand Rs. 20,000 and cash at Bank Rs. 10,000.
3 : Cash paid into Bank Rs. 11,000.
5 : Sold goods to Manju on Credit Rs. 8,000.
6 : Bought goods from Suma and issued a Cheque Rs. 8,500.
10: Cash withdrawn from Bank Rs. 2,000.
12: Received a cheque from Suma Rs. 7,900 in full settlement of Rs. 8,000.
16: Suma cheque sent to Bank.
20: Cash paid for Advertisement Rs. 2,000.
24: Purchased goods from Kamala paid by cash Rs. 6,000 and by cheque Rs. 3,000.
26: Paid Vivek by cheque in full settlement of his account of Rs. 2,000 is Rs. 1,850.

9. Journalize the following Transactions.

2025:

June 1 : Commenced business with cash Rs. 14,000 and bank Rs. 10,000.
4 : Purchased goods for cash Rs. 20,000.
6 : Bought goods from Ramana Rs. 40,000.
10: Brought in further capital Rs. 10,000.
12: Sold goods to Ramu Rs.10,000.
14: Withdraw cash for personal use Rs. 2,000.
16: Paid to Ramana Rs. 39,000 in full settlement of his account Rs. 40,000.
20: Cash paid for Advertisement Rs. 2000.
26: Rent paid Rs. 4,500.
30: Bought machinery from ABC stores Mysore.

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10. From the following balances. Prepare Trading profit and loss account and Balance sheet as on 31-12-2024.

Opening stock	Rs. 10,000
Purchases	Rs. 40,000
Sales	Rs. 80,000
Sales returns	Rs. 200
Purchase returns	Rs. 600
Wages	Rs. 6,000
Manufacturing Expenses	Rs. 4,500
Rent	Rs. 2,000
Capital	Rs. 40,000
Debtors	Rs. 6,000
Creditors	Rs. 16,100
Cash	Rs. 3,000
Investments	Rs. 6,000
Patents	Rs. 4,000
Land and Building	Rs. 43,000
Furniture	Rs. 12,000

Adjustments:

a) Interest on capital @ 5%.
b) Depreciation on land and building in 5% and on furniture 5%.
c) Interest on Investments @ 6%.
d) Un expired Rent Rs. 100.

11. Post the given below Transactions into a ledger and balance them in the books of Namatha stores.

2022.

May 1 : Started business with cash Rs. 1,00,000.
6 : Purchased machinery from Kumar on credit Rs. 10,000.
9 : Bought goods for cash Rs. 3,000.
12: Sold goods to M/S Kavya Traders Rs. 20,000.
16: Goods returned by M/S Kavya Traders Rs. 2,000.
20: Paid salaries Rs. 6,000.
24: Purchased motor car for cash Rs. 30,000.
26: Received cash from M/S Kavya Traders - Rs. 17,700 in full settlement of Rs. 18,000.

SECTION - D

Answer any one of the following question. Each question carries 8 marks. **(1×8=8)**

12. a) Write the features of Tally software.

(OR)

b) Write a note on:
i) Contra voucher
ii) Journal voucher.