



DCCA – 103(B)



I Semester B.C.A. Examination, February/March 2024
(NEP) (Freshers and Repeaters)
COMPUTER SCIENCE
Accountancy

Time : 2½ Hours

Max. Marks : 60

Instruction : Answer should be written either in **English** or **Kannada**.

SECTION – A

Answer **any six** of the following questions. **Each** carries **two** marks.

(6×2=12)

1. Define accounting.
2. Give two examples of Real Account.
3. Expand GAAP.
4. What is a Sales Book ?
5. What is a Personal Account ?
6. Give the Meaning of Capital.
7. Mention any two objectives of accounting.
8. What is a Double Entry System ?
9. State two benefits of computerized accounting.

SECTION – B

Answer **any four** of the following questions. **Each** carries **6** marks.

(4×6=24)

10. Explain Accounting conventions.
11. Calculate total purchases if cash purchase is Rs. 40,000, Credit purchase Rs. 30,000, Purchase Returns Rs. 3,000.

P.T.O.



12. Classify the following account into i) Personal Account ii) Real Account
iii) Nominal Account.
- Bank account
 - Sales account
 - Rent account
 - Outstanding expenses account
 - Ram's account
 - State Bank of India account.
13. Journalize the following transactions in the books of Nayana for the year 2023.
- Mar. 1 Commenced business with cash Rs. 40,000
- Mar. 2 Deposited cash into Canara Bank Rs. 3,000
- Mar. 3 Paid rent Rs. 500
- Mar. 5 Cash purchase Rs. 7,000.
14. Explain the disadvantages of computerized accounting.

SECTION – C

Answer **any three** of the following questions. **Each** carries **8** marks. **(3×8=24)**

15. Explain the accounting concepts.
16. Prepare the income statement of Danya Ltd., for the period 31 Mar. 2023.

Particulars	Rs.
Revenue from operation	12,00,000
Salary paid	1,40,000
Stationery	30,000
Interest on term loan	50,000
Publicity expenses	80,000
Purchases	2,20,000



17. Journalize the following transaction in the books of Sathya for the year ending 2023.

April 01 Ms. Sathya Started business with a capital of Rs. 10,000 and opened an account in SBI Bank by depositing Rs. 5,000

April 02 She purchased goods from Mohan on credit Rs. 2,000

April 05 She paid cash to Mohan Rs. 1,000

April 08 She sold goods to Suresh Rs. 2,000

April 09 She received cash from Suresh Rs. 3,000

April 12 She further purchased goods from Mohan for Rs. 2,000

April 14 She paid cash to Mohan Rs. 1,000

April 15 She withdraws cash for personal use Rs. 2,000.

18. Journalize the following transaction and prepare Cash A/c and Sales A/c for 2023.

Jan. 01 Ganga commenced business with Rs. 1,00,000

Jan. 05 Purchased goods for cash Rs. 50,000

Jan. 10 Bought goods from Tanvi Rs. 40,000

Jan. 13 Sold goods from cash Rs. 30,000

Jan. 15 Bought goods from Ravi Rs. 8,000

Jan. 20 Sold goods to Vanitha Rs. 3,000.

19. Show the effect of the following transactions on the accounting equation.

a) Mahesh started the business with cash of Rs. 2,25,000

b) Purchased goods for cash Rs. 1,50,000

c) Sold goods to Kumar on credit for Rs. 2,00,000

d) Deposited Rs. 40,000 in bank.

20. Distinguish between Manual accounting and computerized accounting.
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