

B.C.A. DEGREE EXAMINATION, ODD SEMESTER 2020
II Year III Semester
Financial Accounting

Max.marks :25

Answer any **FIVE** questions ($5 \times 5 = 25$) Marks

1. Write a note on concepts and conventions of accounting.
2. What are the reasons for depreciation?
3. How do you prepare a cash book?
4. Prepare TRIAL balance from the following

Capital	-	50000	Plant	-	60000	Investments	-	30000
Creditors	-	25000	Goodwill	-	40000	Debtors	-	25000
Debentures	-	25000	Loan	-	30000	Reserve	-	25000
5. Mr.Raman Purchased a car for Rs.500000 and depreciates @10%p.a. pass journal entries for the above transactions and prepare asset account for 2 years.
6. Prepare purchase book from the following.

1-1-2008	-	cash purchases	-	Rs.20000
5-1-2008	-	purchases from ram	-	Rs.25000
10-1-2008	-	purchases from	-	Rs.30000
15-1-2008	-	purchase returns to	-	Rs.5000
20-1-2008	-	purchases from Latha	-	Rs.50000
25-1-2008	-	cash purchases	-	Rs.10000
7. Prepare cash book from the following.

Date	Particulars	Amount.Rs.
1-1-2020	Opening balance	100000
5 th	Purchases	25000
10 th	Sales	50000
15 th	Collection from debtors	10000
20 th	Rent	20000

25 th	Salary	15000
30 th	Discount received	5000
31 st	Interest paid	6000