

**B.COM DEGREE (CBCS) EXAMINATIONS, OCTOBER 2021****First Semester****Core Course - CO1CRT02 - FINANCIAL ACCOUNTING I**

(Common for all B.Com Degree Programmes)

2017 Admission Onwards

4B3758C5

Time: 3 Hours

Max. Marks : 80

Part A*Answer any ten questions.**Each question carries 2 marks.*

1. Which are the Fundamental Accounting Assumptions?
2. What do you mean by Capital Expenditure?
3. What is accrued income?
4. Insurance premium paid during 2019 is Rs. 12,000, of which two months insurance is prepaid. Pass adjusting entry for the prepaid insurance.
5. What you meant by total creditors account and mention the items in total creditors account?
6. Find the capital at the beginning of the year; capital at the end of the year - Rs. 70,000, Drawings during the year- Rs. 15,000, Capital introduced during the year - Rs. 5,000, Profit during the year - Rs. 18,500
7. Ascertain the amount of bills payable as on 1.1.2009. Bills payable issued in favour of creditors during 2009- Rs 30,000, Bills payable dishonoured- Rs.5,000, Bills payable paid during the year- Rs. 20,000 Bills payable on 31.12.2009 – Rs.10,000.
8. Distinguish between royalty payable and royalty receivables.
9. What is consignor account?
10. Ascertain the value of closing stock from the information given below:

Number of units consigned	10,000	Consignee's expenses:
Rate	Rs. 4 per unit	Carriage, cartage Rs. 150
Expenses of the consignor	Rs. 1,475	Rent Rs.100
No of units sold	8,000	



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