

QP CODE: 18103666



Reg No : _____
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B.Com. DEGREE(CBCS)EXAMINATION, DECEMBER 2018

First Semester

Core Course - CO1GRT02 - FINANCIAL ACCOUNTING I

(Common to all B. Com Degree Programmes)

2018 Admission only

0FA058AD

Maximum Marks: 80

Time: 3 Hours

Part A

*Answer any ten questions.
Each question carries 2 mark.*

1. What do you mean by fictitious asset? Give an example.
2. Quote four examples of revenue expenditure.
3. Give adjusting entry for interest on capital?
4. Using the following data prepare balance sheet.

Particulars	Amount	Particulars	Amount
Debtors	7,80,000	Creditors	4,86,000
Building	13,50,000	Bills payable	1,25,000
Cash in Hand	55,000	Cash at bank	2,05,000
Capital	28,25,000	Bills Receivable	41,000
Machinery	12,50,000	Closing Stock	2,55,000
5. State four features of preparation of accounts from incomplete records.
6. What is total debtors account and mention major items in total debtors account?
7. Find Credit purchases ; creditors at the beginning - Rs. 40,000, Closing creditors - Rs. 45,000, Cash paid to creditors - Rs. 1,50,000, discount allowed by creditors - Rs. 5,000, Return outwards - Rs. 8,000 acceptance given to creditors during the year - Rs. 50,000
8. What is the entry for irrecoverable short working in the books of lessor.
9. What is consignee's account?
10. A consigned goods costing Rs. 50,000 to B whose recurring and non recurring expenses on the same amounted to Rs. 5,000 and Rs. 2,000 respectively. B sold 3/4th of the goods for Rs. 36,000. Ascertain the value of unsold stock.
11. A send goods on consignment to B. The terms are that B will receive 10% commission on the invoice price (which is cost plus 25%) and 20% of any price realized above the invoice price. A sends goods whose cost is Rs. 40,000. B sold 3/4th of the goods for Rs. 60,000. Ascertain the commission payable to B.
12. Define farm accounting.

(10×2=20)



2008 Accounting Question Paper

Wenbin Ji



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