

SARIYA COLLEGE, SURIYA
B.Com. Sem. I Session: 2022-26

Semester Internal Examination of Commerce

Financial Accounting (Major paper)

Full Marks: 25 (Including 5 Class Attendance Score including the behavior of the students towards teachers and other students) Time: 01.5 Hr.

Answer any four questions:

Marks: 5 x 4 = 20

Q.1: What do you understand by double entry system? Write its rules. दोहरी लेखा प्रणाली से आप क्या समझते हैं इसके नियम लिखें

Q.2: Journalise the following transactions:

- (i) Goods destroyed by fire Rs. 500. आग से 500 रु का माल नष्ट हो गया
- (ii) Paid Rs. 2500 in cash as wages on installation of Machinery. मशीन के स्थापना में 2500 रु मजदूरी दिया गया
- (iii) Rent due to Landlord Rs. 500. भू स्वामी का 500 रु का किराया बाकी है
- (iv) Goods given as charity Rs. 800. दान में 500 रु का सामान दिया गया
- (v) Rs. 1,000 due from Rohit are now bad debts. रोहित के पास 1000 रु बाकी था जिसे डूबत ऋण मान लिया गया

Q.3: Enter the following transaction in a Simple Cash Book for November 2022:

- Nov. 1 Cash in Hand Rs. 12,000
- Nov.2 Cash received from Bhanu Rs. 4,000
- Nov.3 Purchased goods from Murari for Cash Rs. 6,000
- Nov.4 Rent paid Rs. 2,000
- Nov.15 Sold goods for Cash Rs. 9,000
- Nov.18 Purchased stationery Rs. 300
- Nov.22 Cash paid to Rahul Rs. 2,000
- Nov.28 Salary paid Rs. 1,000
- Nov.30 Rent paid Rs. 500

Q.4: What is Depreciation? Describe its various methods. ह्रास क्या है ? इसके विभिन्न विधियों की व्याख्या कीजिए

Q.5: Explain Tally software. टैली सॉफ्टवेयर को बताइए

Q.6: Explain in which side (Dr. or Cr.) of following A/C will shown in Trial Balance :

Capital, Machinery, Rent Paid, Interest outstanding, Accrued Commission, Commission received, Mohan (Debtor), Sohan (Creditor) , Furniture, Telephone bill,