

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)BBA DEGREE EXAMINATION DECEMBER 2025  
(First Semester)Common to Branches - BUSINESS ADMINISTRATION/ BUSINESS ADMINISTRATION (IS)/  
BUSINESS ADMINISTRATION (RM)/ BUSINESS ADMINISTRATION (LOGISTICS)ACCOUNTING FOR BUSINESS/ FINANCIAL ACCOUNTING

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

(10 × 1 = 10)

Module No.	Question No.	Question	K Level	CO
1	1	The root of financial accounting system is a) Social accounting      b) Stewardship accounting c) Management accounting      d) Responsibility accounting.	K1	CO1
	2	Financial position of a business is ascertained on the basis of a) Journal      b) Trial balance      c) Balance Sheet      d) Ledger		
2	3	Purchase book is also called as ----- a) Sales book      b) Brought book      c) Cash book      d) Sales return book	K1	CO1
	4	Sold book is also called as ----- a) Sales book      b) Brought book c) Cash book      d) Sales return book		
3	5	Under straight line method, the amount of depreciation is a) Increasing every year      b) Decreasing every year c) Constant for all the years      d) Fluctuating every year	K1	CO1
	6	If the total charge of depreciation and maintenance cost are considered, the method that provides a uniform charge is a) Straight line method      b) Diminishing balance method c) Annuity method      d) Insurance policy method		
4	7	Closing stock is an item of a) Fixed asset      b) Current asset      c) Fictitious asset      d) Intangible asset	K1	CO1
	8	Net profit of the business increases the a) Drawings      b) Receivables      c) Debts      d) Capital		
5	9	Receipts and payments account is a a) Nominal A/c      b) Real A/c      c) Personal A/c      d) Representative personal account	K1	CO1
	10	Income and expenditure account is a a) Nominal A/c      b) Real A/c c) Personal A/c      d) Representative personal account		

SECTION - B (35 Marks)

Answer ALL questions

ALL questions carry EQUAL Marks

(5 × 7 = 35)

Module No.	Question No.	Question	K Level	CO																																
1	11.a.	Write short note on 'Journal'.  (OR)	K2	CO2																																
	11.b.	Describe the meaning of GST.																																		
2	12.a.	Enter the following transactions in proper subsidiary books.	K3	CO3																																
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Cont...

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2	12.b.	From the following information, prepare bank reconciliation statement to find out balance as per bank statement on 31st March, 2017.																																															
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3	13.a.	A company purchased a plant for Rs. 50,000. The useful life of the plant is 10 years and residual value is Rs. 10,000. Find out the Rate of depreciation under straightline method.																																															
	13.b.	<p style="text-align: center;">(OR)</p> <p>A machine purchased on 1<sup>st</sup> July 2005 at a cost of 14,000 and Rs. 1,000 was spent on its installation. The depreciation is written off at 10% on the <b>original cost</b> every year. The books are closed on 31<sup>st</sup> December each year. The machine was sold for Rs. 9,500 on 31<sup>st</sup> March 2008. Show the machinery account for all the year.</p>	K3	CO3																																													
4	14.a.	From the following information prepare a trading account																																															
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5	15.a.	From the following particulars of Chennai Sports Club, prepare Receipts and Payments account for the year ended 31st March, 2018.																																															
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	15.b.	From the following Receipts and Payment Account of Calcutta Sports Club, prepare Income and Expenditure Account for the year ended 31.12.2015.																																															
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		i. Subscription due on 31-12-2014 and on 31-12-2015 were Rs. 900 and Rs. 800 respectively. Subscriptions received also include subscription for 2016 Rs. 200.																																															

		<p><b>Q. No 15. b Cont...</b></p> <p>ii. Sports equipment on hand on 31<sup>st</sup> Dec 2014 was 1,100. The value placed on the equipment on hand on 31<sup>st</sup> Dec 2015 was Rs. 1,300.</p> <p>iii. The mowing machine was purchased on 1-7-2015 and is to be depreciated at 20% p.a.</p> <p>iv. Office expenses include Rs.300 2014 and Rs.400 are still due for payment.</p> <p>v. Tournament receipts and expenses are to be separated from general incomes and expenses.</p> <p>Prepare Income and Expenditure a/c for the year 2015.</p>		
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**SECTION -C (30 Marks)**

Answer ANY THREE questions

ALL questions carry EQUAL Marks (3 x 10 = 30)

Module No.	Question No.	Question	K Level	CO																																																				
1	16	Explain the accounting concepts.	K4	CO4																																																				
2	17	<p>Following are the transactions of ABC Ltd. for July 2018:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Particulars</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>July 01, 2018</td> <td>Balance of cash in hand</td> <td>30000</td> </tr> <tr> <td>July 03, 2018</td> <td>Salary paid</td> <td>5000</td> </tr> <tr> <td>July 09, 2018</td> <td>Withdrawn from bank</td> <td>8000</td> </tr> <tr> <td>July 10, 2018</td> <td>Cash Sales</td> <td>7000</td> </tr> <tr> <td>July 15, 2018</td> <td>Goods purchased in cash</td> <td>15000</td> </tr> <tr> <td>July 17, 2018</td> <td>Paid carriage inwards</td> <td>1000</td> </tr> <tr> <td>July 19, 2018</td> <td>Paid for machinery repairs</td> <td>3000</td> </tr> <tr> <td>July 22, 2018</td> <td>Debts recovered from H</td> <td>2000</td> </tr> <tr> <td>July 31, 2018</td> <td>Rent Paid</td> <td>10000</td> </tr> </tbody> </table> <p>Enter the above transactions in a simple or single column cash book.</p>	Date	Particulars	Amount	July 01, 2018	Balance of cash in hand	30000	July 03, 2018	Salary paid	5000	July 09, 2018	Withdrawn from bank	8000	July 10, 2018	Cash Sales	7000	July 15, 2018	Goods purchased in cash	15000	July 17, 2018	Paid carriage inwards	1000	July 19, 2018	Paid for machinery repairs	3000	July 22, 2018	Debts recovered from H	2000	July 31, 2018	Rent Paid	10000	K4	CO4																						
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3	18	<p>A Second hand machine was purchased on 1-1-90 for Rs.30,000 and repair charges amounted to Rs.6,000. It was installed at cost of Rs.4,000. On 1<sup>st</sup> July 1991, another machine was purchased for Rs.26,000. On 1<sup>st</sup> July 1992 the first machine was sold for Rs.30,000. On the same day, one more machine was bought for Rs.25,000. On 31-12-1992, the machine bought on 1<sup>st</sup> July 1991 was sold for Rs.23,000. Accounts are closed every year on 31<sup>st</sup> December. Depreciation is written off at 15% per annum. Prepare the Machinery A/C for 3 years ending 31-12-92.</p>	K5	CO4																																																				
4	19	<p>The Following balances were extracted from the books of Prasad on 31-3-1994.</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>Amount(Rs.)</th> <th>Particulars</th> <th>Amount(Rs.)</th> </tr> </thead> <tbody> <tr> <td>Capital</td> <td>50,000</td> <td>Drawings</td> <td>4,000</td> </tr> <tr> <td>General Expenses</td> <td>5,000</td> <td>Buildings</td> <td>22,000</td> </tr> <tr> <td>Machinery</td> <td>18,680</td> <td>Stock</td> <td>32,400</td> </tr> <tr> <td>Power</td> <td>4,480</td> <td>Taxes &amp; Insurance</td> <td>2,630</td> </tr> <tr> <td>Wages</td> <td>14,400</td> <td>Debtors</td> <td>12,560</td> </tr> <tr> <td>Bank Overdraft</td> <td>6,600</td> <td>Charity</td> <td>210</td> </tr> <tr> <td>Creditors</td> <td>5,000</td> <td>Bad depts</td> <td>1,100</td> </tr> <tr> <td>Loan</td> <td>15,760</td> <td>Sales</td> <td>1,30,720</td> </tr> <tr> <td>Purchases</td> <td>94,000</td> <td>Motor car</td> <td>4,000</td> </tr> <tr> <td>Reserve fund (Cr)</td> <td>1,800</td> <td>Commission(Cr)</td> <td>2,640</td> </tr> <tr> <td>Car Expenses</td> <td>3,600</td> <td>Bills payable</td> <td>6,700</td> </tr> <tr> <td>Cash</td> <td>160</td> <td></td> <td></td> </tr> </tbody> </table> <p>Stock on 31-3-1994 was valued at Rs.47,000. Prepare the final Accounts for the year ended on 31-3-1994.</p>	Particulars	Amount(Rs.)	Particulars	Amount(Rs.)	Capital	50,000	Drawings	4,000	General Expenses	5,000	Buildings	22,000	Machinery	18,680	Stock	32,400	Power	4,480	Taxes & Insurance	2,630	Wages	14,400	Debtors	12,560	Bank Overdraft	6,600	Charity	210	Creditors	5,000	Bad depts	1,100	Loan	15,760	Sales	1,30,720	Purchases	94,000	Motor car	4,000	Reserve fund (Cr)	1,800	Commission(Cr)	2,640	Car Expenses	3,600	Bills payable	6,700	Cash	160			K5	CO5
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5	20	<p>From the following particulars of Poompuhar Literary Association, prepare Receipts and Payments account for the year ended 31st March, 2019.</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>Particulars</th> </tr> </thead> <tbody> <tr> <td>Opening cash in hand as on 1.4.2018</td> <td>5,000</td> <td>Subscriptions received</td> <td>20,000</td> </tr> <tr> <td>Bank overdraft as on 1.4.2018</td> <td>4,000</td> <td>Repairs and renewals</td> <td>2,500</td> </tr> <tr> <td>Printing and stationery</td> <td>1,500</td> <td>Conveyance paid</td> <td>2,750</td> </tr> <tr> <td>Interest paid</td> <td>3,250</td> <td>Books purchased</td> <td>10,000</td> </tr> <tr> <td>Sale of investments</td> <td>1,000</td> <td>Insurance premium paid</td> <td>4,000</td> </tr> <tr> <td>Purchase of refreshments</td> <td>1,500</td> <td>Sundry receipts</td> <td>750</td> </tr> <tr> <td>Outstanding salary</td> <td>2,000</td> <td>Government grants received</td> <td>6,000</td> </tr> <tr> <td>Endowment fund receipts</td> <td>2,000</td> <td>Sale of refreshments</td> <td>1,500</td> </tr> <tr> <td>Lighting charges</td> <td>1,300</td> <td>Depreciation on buildings</td> <td>2,000</td> </tr> <tr> <td>Cash at bank on 31.03.2019</td> <td></td> <td></td> <td>2,000</td> </tr> </tbody> </table>	Particulars	Particulars	Opening cash in hand as on 1.4.2018	5,000	Subscriptions received	20,000	Bank overdraft as on 1.4.2018	4,000	Repairs and renewals	2,500	Printing and stationery	1,500	Conveyance paid	2,750	Interest paid	3,250	Books purchased	10,000	Sale of investments	1,000	Insurance premium paid	4,000	Purchase of refreshments	1,500	Sundry receipts	750	Outstanding salary	2,000	Government grants received	6,000	Endowment fund receipts	2,000	Sale of refreshments	1,500	Lighting charges	1,300	Depreciation on buildings	2,000	Cash at bank on 31.03.2019			2,000	K6	CO5										
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