

2022

(February)

COMPUTER APPLICATION

(Honours)

(Financial Accounting and Management)

(DCA-301)

Marks : 75

Time : 3 hours

The figures in the margin indicate full marks for the questions

1. (a) What is a trial balance? What are its objectives? 4
- (b) Differentiate between Personal and Impersonal Accounts. 3
- (c) From the following, find out the nature of account and state which account should be debited and which should be credited : 8
 - (i) Rent paid
 - (ii) Interest received

(iii) Lighting expenditure paid

(iv) Received from proprietor

(v) Machinery sold

(vi) Outstanding salary

(vii) Paid to Mr. X

(viii) Paid for purchase of furniture from Mr. Y

Or

- (a) Show the accounting equations on the basis of the following transactions : 10
 - (i) Mr. D commenced business with cash ₹ 5,00,000
 - (ii) Purchased goods for cash ₹ 80,000
 - (iii) Sold goods costing ₹ 60,000 for ₹ 90,000
 - (iv) Purchased furniture ₹ 2,00,000
 - (v) Taken a bank loan of ₹ 1,00,000 from Syndicate Bank

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