

QP CODE: 25001133



Reg No :
Name :

**B.VOC DEGREE (REGULAR / IMPROVEMENT / REAPPEARANCE) EXAMINATIONS,
DECEMBER 2024**

First Semester

**B.VOC BUSINESS ACCOUNTING AND TAXATION
TBOC106 - FUNDAMENTALS OF ACCOUNTING**

2018 Admission Onwards

C0D9B7DB

Time: 3 Hours

Max. Marks : 80

Part A

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. State the activities performed by accounting.
2. What is realization concept?
3. Give examples of nominal account.
4. What is error of commission? Give examples.
5. Give any features of depreciation.
6. What is deferred revenue expenditure?
7. What is the difference between a reserve and provision?
8. Define debtor and a creditor.
9. What are errors affecting trial balance?
10. What is rectifying entry for credit sale of old furniture to ram 170 omitted to be recorded?
11. What is grouping of balance sheet?
12. Find Opening capital, loss 1000, drawings 3000, additional capital introduced 4000, closing capital 20000.

(10×2=20)

Part B

*Answer any **six** questions.*

*Each question carries **5** marks.*



13. Show the sample of Purchase Returns Book.
14. Pass rectifying entry for the following: A credit sale to W 100 was posted as 1000.
15. Enter the following in Purchase Returns Book.
16. Distinguish between Debit Note and Credit Note in detail.
17. Explain the concept of Depreciation Accounting.
18. If a trial balance does not tally, What steps would you take at the end to locate these errors?
19. Prepare final accounts capital 35000, buildings 18750, machinery 9250, debtors 7000, expenses 800, rent paid 3710, drawings 650, electricity 190, carriage inward 850, bank 3000, capital 40000, sales 210000, C.S 22400, Creditors 40000, Debtors 50000.
20. Explain the treatment of Accrued income in final accounts with an example.
21. Prepare Balance Sheet and find the missing figure: capital 11000, furniture 12000, computers 6000, cash 6000, reserves 3000, prepaid expenses 2200.

(6×5=30)

Part C

Answer any **two** questions.

Each question carries **15** marks.

22. Explain the meaning and significance of going concern, money measurement, cost concept, business entity concept.
23. Explain various types of accounts.
24. Give the format of balance sheet with examples.
25. Prepare balance sheet in the order of liquidity.

(2×15=30)