

# KAMARAJ COLLEGE (Autonomous)

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(Affiliated to Manonmaniam Sundaranar University, Tirunelveli)

(6 Pages)

Reg. No:.....

Question Code:26E02603

Course Code: 25UMBA12/25UMDM12

UG Degree - End Semester Examinations, April 2026

First Semester

B.B.A/B.B.A Digital Marketing

Accounting for Management

(For those who joined in June 2025 onwards)

Time : 3Hours

Maximum : 75 Marks

**PART - A (10 × 1 = 10 Marks)**

**Answer ALL Questions**

**Choose the correct answer :**

- CO:1 1. Business is distinct from owner. The concept is called\_\_\_\_\_.
- K:1 (a) Separate entity (b) Going concern  
(c) Cost (d) Money measurement
- CO:1 2. Accounting is\_\_\_\_\_.
- K:1 (a) An art (b) A science  
(c) Both art and science (d) None of the above
- CO:2 3. Cash discount is recorded in the\_\_\_\_\_.
- K:1 (a) Cash book (b) Sales book  
(c) Purchase book (d) Journal proper
- CO:2 4. Subsidiary books are maintained in\_\_\_\_\_.
- K:1 (a) Big business concern (b) Small business concerns  
(c) Banks (d) None of the above
- CO:3 5. Excess of sales over cost of goods sold is\_\_\_\_\_.
- K:2 (a) Net profits (b) Net loss  
(c) Gross profit (d) Gross loss
- CO:3 6. Income received in advance by a business unit is
- K:1 (a) An asset (b) A liability  
(c) A loss (d) None of the above

- CO:4 7. Statement of affairs is another name for\_\_\_\_\_.
- K:2 (a) Trading a/c (b) Personal a/c  
(c) Balance -Sheet (d) None
- CO:4 8. Which is the incomplete system of accounting?
- K:1 (a) Double Entry System (b) Single Entry System  
(c) Double Account System (d) None
- CO:5 9. The term depletion is used for\_\_\_\_\_.
- K:2 (a) Fixed Assets (b) Intangible Assets  
(c) Natural Resources (d) None of these
- CO:5 10. Interest is debited to asset a/c in\_\_\_\_\_.
- K:2 (a) Annuity Method (b) Depreciation fund Method  
(c) Insurance policy Method (d) None of theses

**PART - B (5 X 5 = 25 Marks)**

**Answer ALL Questions choosing either (a) or (b).**

**Answer should not exceed 250 words.**

- CO:1 11. (a) Journalise the following transaction in the books of Glory.
- K:3 2005
- Jan1 Started business with cash Rs 9000
- Jan2 Purchased goods for cash Rs 2100
- Jan3 Sold goods for cash Rs 700
- Jan4 Deposited into Canara Bank RS 3000
- Jan5 Cash received from Rajan RS 400

**(OR)**

- (b) Differentiate Journal and ledger & Rules of Journalising.

- CO:2 12. (a) Distinction between Trade Discount and Cash Discount.

K:4 **(OR)**

- (b) Enter the following transaction in the simple column cash book 2003.

Aug 1 Started business with cash Rs 1000

Aug 2 Purchased goods for cash Rs 400

Aug 3 Sold goods for RS 840

Aug 4 Paid to Prabu RS 200

Aug 5 Received from Asoka Rs 700

Aug 6 Paid rent RS 100

Aug 7 Sold goods for RS 500

CO:3 13. (a) From the following particulars, prepare a Trading account.

K:3

Opening Stock.	Rs 50000
Purchase	Rs 25000
Purchase Returns	Rs 12500
Direct Expense	Rs 5000
Carriage Inwards	Rs 2500
Sales	Rs 200000
Closing Stock	Rs 25000

**(OR)**

(b) Explain about the final accounts Adjustment.

CO:4 14. (a) Illustrate are the Methods of providing Depreciation.

K:3 **(OR)**

(b) Findout the rate of depreciation under straight line method.

Cost of price Rs 5000

Scrap Value Rs 500

Estimated Life 10 years

CO:5 15. (a) Creditors on 1.1.2001 50000

K:3 Cash paid to Creditors 40000

B/P accepted 10000

Discount received 1000

Purchase Returns 4000

Creditors on 31.12.2001 25000

Find out the credit Purchase.

**(OR)**

(b) Calculate total Purchase.

Cash Purchase	8500
Cash paid to Creditors	15500
Creditors on 1.1.2000	4000
Purchase Returns	500
Creditors on 31.12.2000	6700

**PART - C (5 X 8 = 40 Marks)**

**Answer ALL Questions choosing either (a) or (b).**

**Answer should not exceed 500 words.**

CO:1 16. (a) Explain Double Basic Accounting Concept and Conventions.

K:4

**(OR)**

(b) Correct the following trial balance on 31.3.1997

Return outwards	16000	Debtors	15000
Opening Stock	34200	Rent paid	5000
Salaries	12000	Capital	55200
Creditors	48000	Machinery	18000
Bank	45000	Returns inwards	3000
Carriage Inwards	6000	Discount received	4000
Rent received	3000	General expenses	6000
Discount allowed	2000	Sales	140000
Purchase	100000	Building	20000
	266200		266200

CO:2 17. (a) Enter the following transaction in cash book with cash, bank and discount columns.2003

K:5

- Jan 1. Cash in hand Rs. 16000
- Jan 3. Opened bank account with Rs. 7000
- Jan 5. Cash purchases Rs. 10,000
- Jan 6. Cash Sales Rs. 13000
- Jan 14. Withdrew cash for office use Rs.2000
- Jan 20. Sold goods to Sundar Rs.9000
- Jan 25. Cash received from Sundar Rs.8800 in full settlement
- Jan28 . Paid Salaries Rs.3000
- Jan 29. WithdrewRs.1000 from bank for domestic purpose
- Jan 30. Paid Rent RS.1000

Jan 31. Paid to prabu RS.3700 in full settlement against his claim of Rs.4000 during 2002

**(OR)**

(b) Enter the following transaction in the proper subsidiary books of Mr.Arun 2005

May 1 Brought goods from Mohandoss Rs.1500

May 2 Sold goods to Peter Rs.1400

May 5 Sanjay sold goods to us Rs.1000, trade discount 10%

May14 Sold goods to Mohan Rs.1200

May 18 Purchased goods from Rajan stores Rs.2000

May 19 Received goods returned by Peter RS 1400

May 20 Returned goods Sanjay worth Rs.90

May 30 Goods returned by Mohan RS.120

CO:3 18. (a) Distinguish between Trial balance and Balance sheet.

K:4

**(OR)**

(b) From the following particular prepare a manufacturing account for the year 31.12.1997.

Raw material (1.1.97) Rs. 6000

Work -in- Progress (1.1.97) Rs. 4200

Purchases of Raw Materials. Rs. 45000

Carriage inwards Rs. 5000

Direct wages Rs.10000

Indirect Wages Rs. 5000

Depreciation on factory plant. Rs. 4000

Depreciation on factory furniture Rs.1200

Factory power RS.3000

Repairs to factory assets. Rs. 500

Raw Materials (31.12.97) Rs. 8000

Work-in- Progress (31.12.97) Rs.5000

CO:4 19. (a) On 1st January 2000, Anand Ltd., Purchased a machine costing Rs.6000. It is estimated that it's Working life is four years and it will fetch no scrape value. The company decided to write off depreciation according to the fixed instalment method. Prepare the machinery account.  
K:5

**(OR)**

(b) Teetee Ltd. Purchased certain machinery at a cost of Rs.20,000 on 1st January 2001.They decided to write off depreciation @20%Per annum, according to straight line method. Prepare the Machinery Account and Depreciation Account for the year 2001 to 2004.

CO:5 20. (a) Differentiate Single Entry and Double Entry System.  
K:6

**(OR)**

(b) From the following details find out the credit Purchase and total Purchases.

Cash Purchase.	Rs.29000
Opening balance of Bills payable	Rs 7500
Opening balance of creditors.	Rs.20000
Closing balance of Bills payable.	Rs. 2500
Closing balance of creditors.	Rs.18000
Cash paid to Creditors.	Rs 25000
Bills payable paid during the year.	Rs.10500
Purchases Return.	Rs. 1500
Allowance from creditors.	Rs. 800
Bills payable dishonoured.	Rs. 300