



PRESIDENCY UNIVERSITY

BENGALURU

Roll No.													
----------	--	--	--	--	--	--	--	--	--	--	--	--	--

End - Term Examinations - MAY/ JUNE 2025

Date: 02-06-2025

Time: 09:30 am – 12: 30 pm

School: SOL	Program: BBA,LLB/BA,LLB/B.Com, LLB	
Course Code : COM1020	Course Name: Business Accounting and Financial Analysis	
Semester: VIII	Max Marks: 100	Weightage: 50%

CO - Levels	C01	C02	C03	C04	C05
Marks	25	25	25	25	

Instructions:

- (i) Read all questions carefully and answer accordingly.
(ii) Do not write anything on the question paper other than roll number.

Part A

Answer ALL the Questions. Each question carries 2marks.

10Q x 2M=20M

1.	Define Accounting?	2 Marks	L1	C01
2.	Write any two differences between Accounting and Book keeping?	2 Marks	L1	C01
3.	Mention any two Accounting principles.	2 Marks	L1	C01
4.	If capital = 5, 00,000 and liability= 2, 80,000 Assets=?	2 Marks	L2	C01
5.	What do you mean by Journalizing?	2 Marks	L1	C02
6.	Write any two features of Ledger?	2 Marks	L1	C02
7.	Mention any two subsidiary books?	2 Marks	L1	C02
8.	Write one example for contra entry	2 Marks	L1	C02
9.	Write any two importance of Trial Balance?	2 Marks	L1	C03
10.	What do you mean by Balance Sheet?	2 Marks	L1	C04

Part B

Answer the Questions.

Total Marks 80M

11.	a.	From the following details prepare the personal accounts of Dr. Sham in the Books of Cipla Co. Ltd 1/4/2025 Debit balance of Rs. 1,20,000 5/4/2025 Sold goods on credit to Dr. Sham Rs. 75,000 8/4/2025 Cheque received from Dr. Sham 60,000 10/4/2025 Discount allowed to Dr. Sham 5,000 14/4/2025 Cash collected from Sham Rs. 3,000 18/4/2025 Return goods from Dr. Sham Rs. 1,500 20/4/2025 Purchased goods from Dr. Sham Rs. 45,000 25/4/2025 Cash paid to Dr. Sham Rs. 50,000	10 Marks	L2	CO2																				
Or																									
12.	a.	What do you mean Accounting principles? Mention any 8	10 Marks	L1	CO1																				
13.	a.	From the following details of ABC Co. Ltd. Prepare Income statement. <table><tr><th>Particulars</th><th>Amount</th></tr><tr><td>Other income</td><td>1,00,000</td></tr><tr><td>Purchase of stock</td><td>1,10,000</td></tr><tr><td>Change in Inventories</td><td>80,000</td></tr><tr><td>Finance Cost</td><td>1,50,000</td></tr><tr><td>Depreciation</td><td>45,000</td></tr><tr><td>Tax rate</td><td>30%</td></tr><tr><td>Cost of material consumed</td><td>1,10,000</td></tr><tr><td>Employees benefit expenses</td><td>56,000</td></tr><tr><td>Revenue from operations</td><td>8,49,000</td></tr></table>	Particulars	Amount	Other income	1,00,000	Purchase of stock	1,10,000	Change in Inventories	80,000	Finance Cost	1,50,000	Depreciation	45,000	Tax rate	30%	Cost of material consumed	1,10,000	Employees benefit expenses	56,000	Revenue from operations	8,49,000	10 Marks	L2	CO3
Particulars	Amount																								
Other income	1,00,000																								
Purchase of stock	1,10,000																								
Change in Inventories	80,000																								
Finance Cost	1,50,000																								
Depreciation	45,000																								
Tax rate	30%																								
Cost of material consumed	1,10,000																								
Employees benefit expenses	56,000																								
Revenue from operations	8,49,000																								
Or																									
14.	a.	Draw the accounting cycle.	4 Marks	L2	CO1																				
	b.	Explain the importance of Accounting?	6 Marks	L2	CO1																				
15.	a.	From the following details prepare the Three Column Cash Book. 1/4/2024 Commenced business with Cash Rs. 20,00,000 5/4/2024 Opened a bank A/C with ICICI by depositing Rs. 8,00,000	10 Marks	L3	CO2																				

		<p>6/4/2024 Purchased goods worth RS. 1, 70,000. Paid cash 1, 40,000 and rest in cheque.</p> <p>8/4/2024 Sold goods worth Rs. 1, 40,000. Collected Rs. 90,000 cash and rest in cheque.</p> <p>9/4/2024 The above cheque deposited into Bank A/c</p> <p>10/4/2024 Paid son coaching fees Ra. 80,000 by cash.</p> <p>11/4/2024 Withdrawn cash Rs. 36,000 from bank for office use.</p> <p>15/4/2024 Purchased goods from Ramkrishna on credit Rs. 1,10,000</p> <p>18/4/2024 Sold old computer to Gouriprasad on credit Rs. 38,000</p> <p>20/4/2024 Paid electricity bill Rs. 6,000 and office rent Rs. 30,000 by cheque.</p>			
--	--	--	--	--	--

Or

16.	a.	From the following details prepare the Trail Balance				10 Marks	L3	CO3
		Capital	1,00,00,000	Bills Receivables	8,00,000			
		Building	1,30,00,000	Bills Payable	2,00,000			
		Sales	40,00,000	Creditors	10,00,000			
		Purchases	8,00,000	Debtors	15,00,000			
		Inventories	6,00,000	Cash	5,00,000			

17.	a.	From the following details prepare the Balance Sheet of XYZ Co. Ltd as per the provisions of Indian Companies Act.		15 Marks	L3	CO4
		Inventories	3,50,000			
		Trade receivables	1,50,000			
		Tangible Assets	10,00,000			
		Intangible Assets	6,50,000			
		Other current liabilities	35,000			
		Short term provisions	15,000			
		Share capital	18,00,000			
		Reserves and Surplus	9,50,000			

		Non-current investments	2,00,000			
		Long term loans and advances	1,50,000			
		Other non-current assets	90,000			
		Long-term borrowings	4,00,000			
		Long term provisions	2,50,000			
		Cash and Bank balances	4,50,000			
		Short term loans and advances	5,50,000			
		Short term borrowings	90,000			
		Trade payables	50,000			

Or

18.	a.	From the following details of Aditya Co. Ltd and Tata Co. ltd prepare comparative Balance Sheet.	15 Marks	L4	CO4																																																			
		<table><tr><th>Particulars</th><th>2023</th><th>2024</th></tr><tr><td>Inventories</td><td>2,00,000</td><td>3,50,000</td></tr><tr><td>Trade receivables</td><td>1,00,000</td><td>1,50,000</td></tr><tr><td>Tangible Assets</td><td>6,50,000</td><td>10,00,000</td></tr><tr><td>Intangible Assets</td><td>5,00,000</td><td>6,50,000</td></tr><tr><td>Other current liabilities</td><td>20,000</td><td>35,000</td></tr><tr><td>Short term provisions</td><td>7,500</td><td>15,000</td></tr><tr><td>Share capital</td><td>15,00,000</td><td>18,00,000</td></tr><tr><td>Reserves and Surplus</td><td>7,00,000</td><td>9,50,000</td></tr><tr><td>Non-current investments</td><td>1,00,000</td><td>2,00,000</td></tr><tr><td>Long term loans and advances</td><td>80,000</td><td>1,50,000</td></tr><tr><td>Other non-current assets</td><td>40,000</td><td>90,000</td></tr><tr><td>Long-term borrowings</td><td>3,50,000</td><td>4,00,000</td></tr><tr><td>Long term provisions</td><td>1,50,000</td><td>2,50,000</td></tr><tr><td>Cash and Bank balances</td><td>3,50,000</td><td>4,50,000</td></tr><tr><td>Short term loans and advances</td><td>8,07,500</td><td>5,50,000</td></tr><tr><td>Short term borrowings</td><td>70,000</td><td>90,000</td></tr></table>	Particulars	2023	2024	Inventories	2,00,000	3,50,000	Trade receivables	1,00,000	1,50,000	Tangible Assets	6,50,000	10,00,000	Intangible Assets	5,00,000	6,50,000	Other current liabilities	20,000	35,000	Short term provisions	7,500	15,000	Share capital	15,00,000	18,00,000	Reserves and Surplus	7,00,000	9,50,000	Non-current investments	1,00,000	2,00,000	Long term loans and advances	80,000	1,50,000	Other non-current assets	40,000	90,000	Long-term borrowings	3,50,000	4,00,000	Long term provisions	1,50,000	2,50,000	Cash and Bank balances	3,50,000	4,50,000	Short term loans and advances	8,07,500	5,50,000	Short term borrowings	70,000	90,000			
Particulars	2023	2024																																																						
Inventories	2,00,000	3,50,000																																																						
Trade receivables	1,00,000	1,50,000																																																						
Tangible Assets	6,50,000	10,00,000																																																						
Intangible Assets	5,00,000	6,50,000																																																						
Other current liabilities	20,000	35,000																																																						
Short term provisions	7,500	15,000																																																						
Share capital	15,00,000	18,00,000																																																						
Reserves and Surplus	7,00,000	9,50,000																																																						
Non-current investments	1,00,000	2,00,000																																																						
Long term loans and advances	80,000	1,50,000																																																						
Other non-current assets	40,000	90,000																																																						
Long-term borrowings	3,50,000	4,00,000																																																						
Long term provisions	1,50,000	2,50,000																																																						
Cash and Bank balances	3,50,000	4,50,000																																																						
Short term loans and advances	8,07,500	5,50,000																																																						
Short term borrowings	70,000	90,000																																																						

		Trade payables	30,000	50,000				
--	--	----------------	--------	--------	--	--	--	--

19.	a.	From the following details of BPL Co. Ltd and LG Co. ltd prepare common size Balance Sheet.	15 Marks	L4	CO4																																																						
		<table><tr><th>Particulars</th><th>2023</th><th>2024</th></tr><tr><td>Inventories</td><td>2,00,000</td><td>3,50,000</td></tr><tr><td>Trade receivables</td><td>1,00,000</td><td>1,50,000</td></tr><tr><td>Tangible Assets</td><td>6,50,000</td><td>10,00,000</td></tr><tr><td>Intangible Assets</td><td>5,00,000</td><td>6,50,000</td></tr><tr><td>Other current liabilities</td><td>20,000</td><td>35,000</td></tr><tr><td>Short term provisions</td><td>7,500</td><td>15,000</td></tr><tr><td>Share capital</td><td>15,00,000</td><td>18,00,000</td></tr><tr><td>Reserves and Surplus</td><td>7,00,000</td><td>9,50,000</td></tr><tr><td>Non-current investments</td><td>1,00,000</td><td>2,00,000</td></tr><tr><td>Long term loans and advances</td><td>80,000</td><td>1,50,000</td></tr><tr><td>Other non-current assets</td><td>40,000</td><td>90,000</td></tr><tr><td>Long-term borrowings</td><td>3,50,000</td><td>4,00,000</td></tr><tr><td>Long term provisions</td><td>1,50,000</td><td>2,50,000</td></tr><tr><td>Cash and Bank balances</td><td>3,50,000</td><td>4,50,000</td></tr><tr><td>Short term loans and advances</td><td>8,07,500</td><td>5,50,000</td></tr><tr><td>Short term borrowings</td><td>70,000</td><td>90,000</td></tr><tr><td>Trade payables</td><td>30,000</td><td>50,000</td></tr></table>	Particulars	2023	2024	Inventories	2,00,000	3,50,000	Trade receivables	1,00,000	1,50,000	Tangible Assets	6,50,000	10,00,000	Intangible Assets	5,00,000	6,50,000	Other current liabilities	20,000	35,000	Short term provisions	7,500	15,000	Share capital	15,00,000	18,00,000	Reserves and Surplus	7,00,000	9,50,000	Non-current investments	1,00,000	2,00,000	Long term loans and advances	80,000	1,50,000	Other non-current assets	40,000	90,000	Long-term borrowings	3,50,000	4,00,000	Long term provisions	1,50,000	2,50,000	Cash and Bank balances	3,50,000	4,50,000	Short term loans and advances	8,07,500	5,50,000	Short term borrowings	70,000	90,000	Trade payables	30,000	50,000			
Particulars	2023	2024																																																									
Inventories	2,00,000	3,50,000																																																									
Trade receivables	1,00,000	1,50,000																																																									
Tangible Assets	6,50,000	10,00,000																																																									
Intangible Assets	5,00,000	6,50,000																																																									
Other current liabilities	20,000	35,000																																																									
Short term provisions	7,500	15,000																																																									
Share capital	15,00,000	18,00,000																																																									
Reserves and Surplus	7,00,000	9,50,000																																																									
Non-current investments	1,00,000	2,00,000																																																									
Long term loans and advances	80,000	1,50,000																																																									
Other non-current assets	40,000	90,000																																																									
Long-term borrowings	3,50,000	4,00,000																																																									
Long term provisions	1,50,000	2,50,000																																																									
Cash and Bank balances	3,50,000	4,50,000																																																									
Short term loans and advances	8,07,500	5,50,000																																																									
Short term borrowings	70,000	90,000																																																									
Trade payables	30,000	50,000																																																									

Or

20.	a.	From the following details of OLA Co. prepare income statement and analyze using trend analysis for the period of 2022-2023 and 2024.	15 Marks	L4	CO4																				
		<table><tr><th>Particulars</th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>Other income</td><td>10000</td><td>25000</td><td>30000</td></tr><tr><td>Purchase of stock</td><td>11000</td><td>14500</td><td>18000</td></tr><tr><td>Change in Inventories</td><td>8,000</td><td>10000</td><td>14000</td></tr><tr><td>Finance Cost</td><td>15000</td><td>18000</td><td>22000</td></tr></table>	Particulars	2022	2023	2024	Other income	10000	25000	30000	Purchase of stock	11000	14500	18000	Change in Inventories	8,000	10000	14000	Finance Cost	15000	18000	22000			
Particulars	2022	2023	2024																						
Other income	10000	25000	30000																						
Purchase of stock	11000	14500	18000																						
Change in Inventories	8,000	10000	14000																						
Finance Cost	15000	18000	22000																						

		Depreciation	4500	5500	7800			
		Tax rate	30%	30%	30%			
		Cost of material consumed	11000	18700	20300			
		Employees benefit expenses	5600	6800	7300			
		Revenue from operations	84900	114500	184500			

21.	a.	<p>From the following details prepare the Purchase Book, Sales Book, Purchase Return Book, and Sales Return Book in the books of Janatha Book House, Bengaluru and post the same into respective ledger accounts</p> <p>1/4/2023 Purchased goods from Oswal book house, Mumbai Rs. 50,000.</p> <p>3/4/2023 Sold goods to Presidency University, Kolkata Rs. 35,000</p> <p>5/4/2023 Sold goods to Dayanand Sagar Univesity, Bengaluru Rs. 18,000</p> <p>6/4/2023 Purchased goods from National book house, Delhi Rs. 67,000</p> <p>10/4/2023 Sold goods to Chanakya University, Bengaluru Rs. 19,500</p> <p>12/4/2023 Purchased goods from United Book House, Gujarat. Rs. 85,000.</p> <p>14.4.2023 Sold goods to Reva University, Bengaluru Rs. 19,000.</p> <p>15/4/2023 Returned goods to Oswal book house Rs. 4,500 for defective.</p> <p>19/4/2023 Returned goods by Chanaky University, Bengaluru Rs. 3,500 for defective.</p> <p>21/4/2023 Purchased goods from Indian Publishers Rs. 90,000.</p>	20 Marks	L3	CO2
Or					
22.	a.	<p>Journalise the following transaction in the books of Ramprasad and post the same into respective ledger accounts and balance the same.</p> <p>1/1/2025 Commenced business with cash Rs. 5,00,000</p>	20 Marks	L3	CO2

		<p>2/1/2025 Opened a bank a/c with Yes Bank Rs. 1,00,000</p> <p>3/1/2025 Purchased goods worth Rs.1, 50,000 from Narayan and paid cash Rs. 40,000 and cheque Rs. 20,000.</p> <p>5/1/2025 Sold goods to Hariharan Rs. 1, 80,000 and collected cash Rs. 85,000 immediately.</p> <p>6/1/2025 Purchased furniture worth Rs. 15,000 and machinery worth Rs. 10,000 by cheque.</p> <p>7/1/2025 Withdrawn cash Rs. 10,000 and goods Rs. 3,000 for personal use.</p> <p>8/1/2025 Paid salary Rs. 15,000, and repair charges Rs. 5,000 by cash.</p> <p>9/1/2025 Received commission Rs. 18,000 and Interest Rs. 12,000.</p>			
--	--	--	--	--	--