

RABINDRA MAHAVIDYALAYA
CHAMPADANGA, HOOGHLY, PIN - 712401
1st Internal Assessment Examination, 2022
B. Com. (General) Semester – I
Paper – 1.2 CG, Subject: Financial Accounting-I (CC-1)

Examination Date: 11.01.2022

[Students will take the Internal Assessment Examination at home and upload their Answer Scripts to the Email Address of Prof. Tanmay Bandyopadhyay (TKB) at **tanmaybandhopadhyay@gmail.com** within 12:30 PM of the Examination Date as notified.]

Time: 30 minutes

Full marks: 10

Answer any Five questions:

(5*2=10)

1. Invoice price is Rs.125000. Loading is 20 % on cost. What is the cost?
2. What is delcredere commission?
3. What is Account sales?
4. Give two examples of each Recurring and Non recurring expenses.
5. Give two distinction between diminishing balance method and straight line method of depreciation.
6. Give journal entry: Goods sold on credit Rs.40000 and for cash Rs.65000.
7. Give journal entry: Bad debt recovered Rs.3400.
8. Pass adjustment entry for: Closing stock at the end of the year Rs.34000.

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[The Proforma of the Cover Page of the Answer Script is given below]

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Internal Assessment Examination, 2021
B. Com. (General) Semester – I
Subject:

Paper –
Name of Student:

Class Roll No.

BU Roll.

No.

Registration No.

of

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