

**Maulana Azad National Urdu University**  
**B.Com. I Semester Examination - February-March- 2022**

**مالیاتی اکاؤنٹنگ**

**BBCM101CCT : Financial Accounting**

Time : 3 hrs

Marks : 70

ہدایات:

- یہ پرچہ سوالات دو حصوں پر مشتمل ہے: حصہ اول اور حصہ دوم۔ ہر جواب کے لئے لفظوں کی تعداد اشارہ ہے۔ تمام حصوں سے سوالوں کا جواب دینا لازمی ہے۔
1. حصہ اول میں 10 لازمی سوالات ہیں اس میں طالب علم کو کوئی 08 سوالوں کے جواب دینے ہیں۔ ہر سوال کا جواب تقریباً سو (100) لفظوں پر مشتمل ہے ہر سوال کے لیے 05 نمبرات مختص ہیں۔  
(8 x 5 = 40 Marks)
2. حصہ دوم میں 05 سوالات ہیں۔ اس میں سے طالب علم کو کوئی 03 سوالوں کے جواب دینے ہیں۔ ہر سوال کا جواب تقریباً ڈھائی سو (250) لفظوں پر مشتمل ہے۔ ہر سوال کے لیے 10 نمبرات مختص ہیں۔  
(3 x 10 = 30 Marks)

**حصہ اول**

1. اکاؤنٹنگ کی تعریف کرتے ہوئے اس کے افعال کو بیان کریں۔
2. Money Measurement Concept کو مثالوں کے ساتھ بیان کیجئے۔
3. Capital Expenditures کیا ہوتا ہے؟ وضاحت کیجئے۔
4. Balance Sheet بنانے کے مقصد کیا ہوتا ہے؟ بیان کریں۔
5. غلطیوں کی اصلاح (Rectification of Error) میں شامل مراحل پر تفصیل سے روشنی ڈالیں۔
6. ذیل میں دیئے گئے مواد سے Ledger تیار کیجئے۔

1 January 2021	Purchased goods for cash	18000
2 January 2021	Purchased goods for credit	37000
3 January 2021	Solds goods for cash	10000
9 January 2021	Cash Sales to Ali	7000
11 January 2021	Cash Sales to Ahmad Discount provided 10%	8000

7. ذرچہ ذیل مواد کی جرنل اندراجات کیجئے۔

June 1 2020	Alam Commenced business with cash	48000
June 2	Deposited in to bank	36000
June 3	Purchased goods for cash	2000
June 4	Bought furniture for office use	5600
June 8	Withdraw from bank for office use	4000
June 10	Goods sold to Rahman	2400
June 15	Good Purchase from Zakir	1622
June 18	Paid trade Expenses	400
June 20	Received cash from Rahman	2400
June 22	Wages Paid	200
June 27	Paid Zakir in full settlement	1550
June 30	Paid Rent	400
June 31	Interest on Capital	400

8. درج ذیل غلطیوں کی اصلاح (Rectify) کیجئے۔

- 1) Rs 300 received from the sale of old machinery has been wrongly credited to sales account.
- 2) Rs 600 Cost of Repairing Machinery wrongly charged to machinery Account.
- 3) Furniture Purchased for Rs 1000 from Qasim wrongly debited to Purchase Account.
- 4) A Sales of Rs 600 has been wrongly credited to Customer's Account.

9. درج ذیل مواد کی مدد سے Gross Profit محسوب کیجئے۔

January 1, 2019

Stock = 20000

December 31, 2019

Stock = 40000

سال کے دوران درج ذیل لین دین ہوا ہے۔

1)	Sales	=	500000
2)	Purchases	=	300000
3)	Sales Return	=	5000
4)	Retun out ward	=	5000
5)	Wages	=	10000
6)	Carriage Inward	=	3000
7)	Carriage Outward	=	5000
8)	Other direct Expenses	=	10000

10. Trial Balance پر تفصیل سے نوٹ لکھئے۔

### حصہ دوم

11. مندرجہ ذیل Trail Balance 31 مارچ 2016 کو عامر کی کتابوں سے حاصل کیا گیا ہے۔

Partiuclars	Debit Balance	Partiuclars	Credit Balance
Opening Stock	17000	Capital	95000
Purchases	55000	Creditors	15000
Carriage Inward	1500	10% Bank loan (Taken on Oct 1-15)	10000
Carriage Outward	2000	Sales	110000
Wages	10000	Purchases Returns	8000
Salaries	18000	Wages outstanding	2000
Furinture	20000	Salaries outstanding	3000
Machinery	70000	Discount recieved	2500
Cash in Hand	10000		
Sundry Debtors	18000		
Rent, Rate & Taxes	3200		
Insurance	2000		
Bad Debts	1000		
Drawing	7800		
Sundry expenses	3000		
Discount Allowed	2000		
Sales Return	5000		
<b>Total</b>	<b>245500</b>		<b>245500</b>

## اضافی معلومات

- (1) اختتامی ذخیرہ (Closing Stock) = 11000 روپے
- (2) سامان مالک نے نکالا گیا (no adjusted) = 1000 روپے
- (3) Prepaid Insurance = 500 روپے
- (4) Outstanding sundry expenses = 290 روپے
- (5) Furniture اور مشینری پر فرسودگی (Depreciation) = 10% فیصد
- (6) Writeoff further bad debts = 1000 روپے
- (7) Provision for Doubt Debts = 3% on Debtors

سال ختم 31 مارچ 2016 کے لئے Profit & Loss, Trading اور بیلنس شیٹ تیار کیجئے۔

12. درج ذیل معلومات بینک مصالحتی گوشوارہ (Bank Reconciliation Statement) تیار کیجئے۔

1) Bank overdraft as Per the Cash Book	16200
2) A Cheque deposited in Bank but not recorded in the Cash Book	700
3) Debit side of Bank Column cast short	100
4) Paid through cheque but not presented to bank	500
5) Bills collected directly by bank	3500
6) Bank Charge	100
7) Cheques deposited but not presented for payments	2000
8) Dividend recieved by bank on behalf	500
9) Cheques issued to X ltd of Rs. 340 had been entered in to cash book as	430

13. ذیل مواد سے سرکالمی کیش بک تیار کیجئے۔ (Three Column Cash book)

Jan 1 2020	Cash in hand	2500
	Cash at bank	12600
2 Jan	Received cash from Roy and allowed Discount of Rs 100	3000
7 Jan	Purchased goods for Cash	2000
12 Jan	Cash received from Sen and discount allowed of 5%	3000
14 Jan	Paid Shyam by Cheque	4000
16 Jan	Amir Paid through cash for (less 5% discount)	5000
20 Jan	Paid Salary in Cash	300
21 Jan	Purchased Furniture in cash	600
22 Jan	Paid to Marry and recieved discount of Rs 200	2500
24 Jan	Withdrew from bank for office use	3000
25 Jan	Repaid loan including Interest of Rs.250	5500
28 Jan	Withdrew from bank and paid tuition fees for children	500
29 Jan	Sold goods for cash	5600
	Paid Carriage on sale	60

14. درج ذیل مواد کی جرنل اندراجات اور Ledger میں پوسٹ کیجئے۔

1st Aug 2020	Cash Paid in to Bank	20000
2	Bought Stationery	100
3	Bought goods for cash	8500
4	Sold goods for cash	4500
5	Bought office furniture from X and paid Rs 100 as carriage	2500
6	Sold goods to Mahdi	3000
8	Paid X by cheque	1500
9	Received Cheque from Mahdi	3000
10	Sold goods to Anil	2500
15	Purchase good from S&P Co.	3000
17	Pruchased goods for Cash	1000
18	Sold goods to Parveen	1300
22	Received from Parveen Rs.1250 in full settlemnt of his accout	
24	Paid salaries	2000
26	Drew for Personal Expenses	1000
31	Paid Rent	1000

15. درج ذیل میں سے کوئی دو پر مختصر نوٹ لکھئے۔

- Accrual Concept (i)
- Going Concern Concept (ii)
- Suspense Account (iii)

☆☆☆