



AC-3098
Second Year B. Sc. (Computer Science) (Sem. IV)
Examination
April / May – 2015
Computerised Accounting
(Generic Elective)

Time : 3 Hours]

[Total Marks : 70

Instruction :

<p>नीचे दर्शायेव निशानीवाणी विगतो उत्तरवडी पर अवश्य कपनी. Fillup strictly the details of signs on your answer book.</p> <p>Name of the Examination : S. Y. B. SC. (COMPUTER SCIENCE) (SEM. IV)</p> <p>Name of the Subject : COMPUTERISED ACCOUNTING</p> <p>Subject Code No. : 3 0 9 8 Section No. (1, 2,.....): Nil</p>	<p>Seat No. : □ □ □ □ □ □</p> <p style="text-align: center;">Student's Signature</p>
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- 1 Journalise the following transactions in the books of Shri Raj Khurana for the month of April, 2014 : 14
July 2014 :
1. Debit Balances : Cash in hand Rs. 9000, Cash at Bank Rs. 13000, stock of goods Rs. 5000, Furniture Rs. 2000, Plant and Machinery Rs. 10000.
Debtors: Asha Rs. 1400, Raashi Rs. 800, Tamal Rs.1000, Vihar Rs. 900, Viraj Rs. 100
Creditors: Swara Rs. 2700, Tirth Rs. 3900, Vatsal Rs. 2600, Mr. Dhaval's loan Rs. 5000
 2. Purchased goods worth Rs. 6000 at 20 % T.D. and 5% C.D.
 4. Received Rs. 1400 from Asha in full settlement.
 6. Bought 700 shares in Reliance Corp. Ltd. @ Rs. 50 per share, brokerage paid Rs. 500.
 8. Goods of Rs. 12000 burnt by fire. The Insurance Company accepted the claim of Rs. 7500.
 10. Cash Rs. 2600 paid to Swara in full settlement.
 14. Purchased goods of Rs. 20000 from Swami Traders @ 10% T.D. and 10% C.D. Paid half the amount bycheque.
 18. Sold 300 shares in Reliance Corp. Ltd. @ Rs. 100 per share, brokerage paid Rs. 400.
 20. Bought a rickshaw for Rs. 25000 and paid carriage Rs. 1000 for delivery of goods.

24. Paid salary Rs. 30000.
 30. One month's interest on full amount of Mr. Dhaval's loan @ 12% p.a. was paid along with the principal amount.

- 2 From the following balances taken from the books of Mr. Desai as on 31/3/2013, prepare a trial balance : 14

Name of Account	Balance(Rs.)	Name of Account	Balance(Rs.)
Capital	14800	Stationery	400
Purchase	27600	Conveyance expenses	600
Customers	26400	Drawings	3600
Cartage	2400	Royalty (Cr.)	2600
Taxes	1700	Goods Return-Debit	1400
Cash balance	3100	Suppliers	8400
Rent	1200	Wages	7000
Shyam Brothers (Dr.)	800	Miscellaneous Expenses	3400
Contribution to Gujarat Gaurav Day	2000	Bills Payable	16000
Sales	72000	Vehicles	6000
Goods Return-Credit	600	Discount received	1000
Stocks of goods	16800	Sample expenses	200
Salary	8400	Good will	2000
Bills Receivable	2000		

OR

- 2 (a) From the following information find out which account will be debited and credited. State the types of account and briefly explain : 7
- Ryan started business with cash Rs. 100000.
 - Opened an account with ICICI Bank and deposited Rs. 20000.
 - Borrowed a loan of Rs. 10000 from Manav.
 - Purchased goods of Rs. 20000 for cash.
 - Bank has credited interest Rs. 200.
 - Received brokerage 500 through cheque.
 - Purchased a machine for Rs. 5000.
- (b) Classify the following into Assets and Liabilities : 4
- Bills Payable
 - Bank Overdraft
 - Cash
 - Provident Fund
 - Investment
 - Stock
 - Capital
 - Plant and Machinery

- (c) Explain the following terms : 3
1. Capital
 2. Debtors
 3. Goodwill.

- 3 From the following particulars, draw up the triple 14
columnar cash book of Mr. Pradip Jadeja for January, 2015 :
January, 2015

1. Commenced business with cash Rs. 420 and bank balance Rs 3500.
2. Paid into bank Rs. 340.
3. Cash sales Rs. 720.
4. Drew a cheque of Rs. 200 for private use and paid wages by cash Rs. 120.
5. Paid rent by cheque Rs. 440.
6. Paid into bank additional capital Rs. 2200.
8. Received a cheque from Samir of Rs. 440 in settlement of Rs. 460.
9. Paid Manish by cheque Rs. 960, received Rs. 25 as a discount.
10. Received a cheque from Vinay Rs. 280 in settlement of Rs. 300.
11. Drew a cheque of Rs. 560 for office use.
12. Paid into bank two cheques received from Samir and Vinay.
13. Paid Sankalp Enterprises Rs. 1900 having deducted discount 5% from their account.
16. Samir's cheque returned dishonoured.
31. Interest and bank charges for the month Rs. 25 debited by Bank.

OR

- 3 From the following transactions, prepare subsidiary 14
books of Shri Ashish Sharma and post them in necessary
accounts in the ledger :

March 2013

1. Goods of Rs. 8000 are purchased at 5% T.D. from Dhiren.
2. Goods of Rs. 7000 are purchased at 10% T.D. from Bala.
3. Purchased goods of Rs. 3000 at 5% T.D. from Sanjay.
5. Purchased furniture of Rs. 2500 from Sheetal Furniture Mart.
6. Goods of Rs. 4000 sold at 20% profit to Manoj at 10% T.D.
7. Goods of Rs. 6000 sold to Raju at 5% T.D.
10. Goods of Rs. 2000 sold to Anil at 5% T.D.
12. Goods of Rs. 800 are returned to Deven.
13. Goods of Rs. 500 returned to Sanjay.
14. Goods of Rs. 900 returned by Raju
15. Goods of Rs. 200 returned by Jay.

- 4 (a) Write Short Notes : (any three) 12
1. Advantages of double entry book keeping system
 2. Journal
 3. Branches of Accounting
 4. Dual aspect concept
- (b) Differentiate between cash discount and trade discount. 2

- 5 (a) Fill in the blanks : 5
1. In accounting _____ transactions are recorded.
 2. The goods lying unsold at the end of the accounting year is known as _____
 3. The transaction in which name of the person is given is usually considered as _____ transaction.
 4. Documents supporting a transaction are known as _____.
 5. Wages is a _____ type of account.

- (b) Match the following : 5
- | | |
|---|--|
| <p>A</p> <ol style="list-style-type: none"> 1. Capital 2. Salary 3. Rent Received 4. Goods 5. Goodwill | <p>B</p> <ol style="list-style-type: none"> 1. Intangible-Real A/C 2. Real A/C 3. Personal A/C 4. Income 5. Nominal A/C |
|---|--|

- (c) Find out the missing figures from the equation 4

	<i>Assets</i>	<i>Liabilities</i>	<i>Capital</i>
1.	150000	90000	(?)
2.	245000	(?)	100000
3.	(?)	700000	1000000
4.	515000	325000	(?)