



**RAN-0949**

**Second Year B. Sc. (Computer Science) (Semester - IV) Examination**

**March / April - 2019**

**Computerised Accounting (Generic Elective)**

**Time: 2 Hours ]**

**[ Total Marks: 50**

**સૂચના : / Instructions**

નીચે દર્શાવેલ નિશાનીવાળી વિગતો ઉત્તરવહી પર અવશ્ય લખવી.  
**Fill up strictly the details of signs on your answer book**

Name of the Examination:

☛ **Second Year B. Sc. (Computer Science) (Semester - IV)**

Name of the Subject :

☛ **Computerised Accounting (Generic Elective)**

Subject Code No.:

Seat No.:

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Student's Signature

**Q1: Attempt any SEVEN:**

**[14]**

- (1) Define terms: Capital and Assets.
- (2) What do you mean by accounting?
- (3) Distinguish between Debtors and Creditors.
- (4) State the objectives of Accounting.
- (5) Differentiate between Cash transactions and Credit Transactions.
- (6) What will be two fold effect of the following transactions:
  1. Nishith Purchased goods from Avinash on credit.
  2. Salary paid by cash Rs. 3000.
- (7) Give any Four examples of Real account.
- (8) What is the use of Petty Cash Book?
- (9) What is Ledger Folio? What is the use of it?

**Q-2:** Journalize the following transactions in the books of Mr. Pithadiya [12]

2018

- Apr -01 Started business with cash Rs. 30,000, Land and Building Rs. 25,000.
- Apr-02 Opened Bank account with Rs. 10,000 in SBI.
- Apr-05 Purchased goods worth Rs. 7000 from Mr. Pandya.
- Apr-08 Sold goods to Mr. Bhaliya worth Rs. 3,000 at trade discount 8%.
- Apr-11 Purchased Office Table and chair of Rs. 3,900 from Mr. Mekwan and paid the bill by cheque.
- Apr-13 Returned goods to Mr. Bhaliya Rs. 1,000.
- Apr-14 Paid Telephone Bill Rs.399 and Paid office insurance premium Rs. 200.
- Apr-16 Sold goods to Mr. Soham Rs. 4,000 at 10% trade discount and 5% cash discount. He paid half of the amount.
- Apr-18 Goods burnt due to fire of Rs. 1,000.
- Apr-22 Salary paid through cheque Rs. 1,500.
- Apr-25 Carriage expenses Rs. 300 and Stamps Rs. 50.
- Apr-29 Receive Cheque from Mr. Bhaliya for due amount.

**OR**

**Q-2:** Prepare subsidiary books from the following transactions in the books of Mr. Gupta: [12]

2018

- Oct.02 Goods sold to Sachin Rs. 5,000.
- Oct.03 Purchase from Kushal Traders Rs. 2,480.
- Oct.04 Sold goods to Manish Traders 2,100.
- Oct.11 Sachin returned goods Rs. 600.
- Oct. 13 Returns to Kushal Traders Rs. 280.
- Oct. 15 Sold to Mukesh Rs. 3,300.
- Oct.22 Purchased from Kunal Traders Rs. 5,200.
- Oct.25 Furniture purchased from Tarun Rs. 3,200.
- Oct.26 Bought from Naresh Rs. 4,060.
- Oct.28 Return to Kunal Traders Rs. 200.
- Oct.29 Return inwards from Mukesh 250.
- Oct.30 Purchased goods from Kirit & Co. for list price of less 10% trade discount Rs. 5,700.

**Q-3:** Journalise the following transactions in the books of Mr. Kapilkumar and post them in appropriate ledger and find out balances of accounts: [12]

2018

- Mar.-01 Started business with Cash Rs.2,10,000, Machinery Rs. 27,000 and Land & Building Rs. 18,500.
- Mar.-02 Purchased goods from Mr. Ajay Rs. 12,000 at 10% trade discount.
- Mar.-09 Cash Sales to Ms. Nisha Rs. 8,000 at 10% trade and 5% cash discount.
- Mar.-15 Deposited into bank Rs. 45,000.
- Mar.-19 Salary paid Rs. 3,000 and given cheque to Anand stationers for stationary bill Rs. 1,200.
- Mar.-20 Sold goods to Mr. Pratik Rs. 9,000, half of the amount received in cash.

**OR**

**Q-3:** 2018 Prepare Triple Columnar Cash Book from the following transactions of Mr. Subhash. [12]

- Oct.-1 Cash balance Rs. 1,20,000 and Bank balance Rs. 80,000.
- Oct.-2 Purchased goods of Rs. 12,000.
- Oct.-5 Sold goods to Mr. Nitin Rs. 7,000 by cash.
- Oct.-9 Purchased furniture from Maya Furniture. Payment done through cheque.
- Oct.-10 Office Rent paid Rs. 12,000.
- Oct.-12 Sold goods to Mr. Mayank Rs. 20,000. Half the amount received in Cash.
- Oct.-15 Purchased goods from Mr. Mohan Rs. 12000 at 5% cash discount by cash.
- Oct.-19 Rs. 5,000 withdrawn from bank for personal use.
- Oct.-22 Sold goods to Mr. Ashish Rs. 30,000 at 10% trade discount and 8% cash discount. Payment received through cheque.
- Oct.-25 Purchased stationary Rs. 900.
- Oct.-28 Paid Rs. 300 to Mr. Jay for Computer Maintenance for office by cheque.
- Oct.-30 Returned goods to Mr. Nitin Rs. 400. He returned cash for the same.

**Q-4: (A)** Classify the following accounts in Personal, Real and Nominal accounts: **[04]**

Capital , Discount Allowed, Plant & Machinery, P.F. Contribution  
Mayuri Printers, Interest Received, Provident Fund, Stock of Goods

**(B)** Write detailed note on any TWO: **[08]**

1. Branches of Accounting
2. Pretty Cash Book
3. Advantages of Book Keeping

**OR**

**Q-4:** Prepare Trial balance of Ms. Alka from the following information: **[12]**

| <b>Name of the Account</b> | <b>Rs.</b> | <b>Name of the Account</b>     | <b>Rs.</b> |
|----------------------------|------------|--------------------------------|------------|
| House Property             | 45,000     | Repairs                        | 1,200      |
| Furniture                  | 5,000      | Dress and Clothing's           | 2,450      |
| Food and Drink             | 3,750      | Accumulated Fund               | 88,300     |
| Servants wages             | 1,200      | Income-tax                     | 2,500      |
| Salary (Income)            | 24,000     | Municipal Taxes                | 3,000      |
| Claims against persons     | 1,500      | Interest paid                  | 1,870      |
| Shares & Govt. Securities  | 12,000     | House Building Loan from Govt. | 20,000     |
| Savings Bank               | 3,500      | Interest Received              | 3,000      |
| Fixed Deposits             | 20,000     | Bank Balance: Cosmetics        | 1,150      |
| Conveyance                 | 1,350      | Cash                           | 630        |
| School Fees                | 1,800      | Ornaments                      | 25,000     |
| Medical Expenses           | 1,200      | Utensils                       | 6,000      |
| Rent Received              | 4,800      |                                |            |