

2018

CBCS

1st Semester

COMMERCE

PAPER—C1P (S7)

(Honours)

(Practical)

Full Marks : 20

Time : 45 Minutes

The figures in the right-hand margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

Computerised Accounting System

1. (a) M/s Raja Ltd. has two branches at Kolkata and Delhi. Each branch has two departments : General and Accounts. The following is the company's Balance Sheet as on 01.04.2017.

Balance Sheet as on 01.04.2017

Liabilities	Amount Rs.	Assets	Amount Rs.
Share Capital of Rs. 10 each	2,00,000	Machinery	2,00,000
10% Debenture	120000	Stock :	
Sundry Creditors :		Raw Material :	
P. Das	25000	CPU 5 Pcs. @ Rs. 3500	17500
		Key Board 5 Pcs @ Rs. 600	3000
		Monitor 3 Pcs @ 1800	5400
		Finished Goods :	
		Computer 1 Pcs. @ Rs. 23200	23200
		Cash	95900
	345000		345000

Transactions during the year 2017-2018 :

On 02.04.2017 : Paid Salary to staff Rs. 42000 in Cash (Kolkata Branch Rs. 20000, Delhi Branch Rs. 22000, General Dept. Rs. 27000, Accounts Dept. 15000)

01.06,2017 : Opened a bank account in SBI by depositing cash by Kolkata branch Rs. 5000 and Delhi Branch Rs. 3000 respectively.

02.07,2017 : Paid to P. Das Rs. 24800 and balance is forego by P. Das.

01.10.2017 : Purchase 1 Pc. Computer for Delhi Branch's Accounts Dept. for Rs. 24000.

Show Branch-Wise as well as Department-wise Financial Reports.

(b) Select any created company and do the following functions :

(i) Create a new sub-group "Intangible Fixed Asset" under Fixed Asset group and also create a new ledger "Brand" under "Intangible Fixed Asset" group.

(ii) Delete any one ledger having voucher entry.

(iii) Alter the name of the selected Company.

10+(2+2+1)

Practical Note Book : **2 Marks**

Viva-Voce : **3 Marks**

2018

CBCS

1st Semester

COMMERCE

PAPER—C1P (S8)

(Honours)

(Practical)

Full Marks : 20

Time : 45 Minutes

The figures in the right-hand margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

Computerised Accounting System

1. You are supposed to maintain the accounts of NTPC Ltd. in Tally Accounting Package. The Balance Sheet of the Company as on 01.04.2017 is as follows :

<i>Liabilities</i>	<i>Amount Rs.</i>	<i>Assets</i>	<i>Amount Rs.</i>
Share Capital (Rs. 100 each)	500000	Land and Building	300000
Reserve and Surplus :	80000	Plant and Machinery	210000
10% Debenture	120000	Sundry Debtors :	
		P. Das	50000
		S. Bose	40000
Sundry Creditors :		Cash at Bank : SBI	100000
N. Ghosh	78000	Cash in hand	100000
Outstanding Wages	22000		
	8,00,000		8,00,000

The following transactions took place during 2017-2018 :

02.04.2017 : Paid outstanding wages Rs. 18000.

02.05.2017 : Purchased goods in credit from D. Nag
Rs. 90000.

01.06.2017 : Paid Electricity charges Rs. 7800.

02.06.2017 : Collection from P.Das Rs. 49800 and balance
Rs. 200 is bad debt.

01.07.2017 : Paid insurance premium Rs. 3500.

02.08.2017 : Purchased one Computer from CMC Ltd.
valued Rs. 25000 in credit.

02.10.2017 : Withdrawal from SBI Rs. 15000.

01.12.2017 : Sales goods to R.Roy valued Rs. 210000 in
credit.

02.01.2018 : Sales goods Rs. 190000.

01.02.2018 : Paid Wages Rs. 110000.

02.02.2018 : Paid stationery Rs. 38000.

01.03.2018 : Deposit cash Rs. 58000 to SBI.

02.03.2018 : Charge Depreciation on Fixed Assets
Rs. 12300.

Display :

- (i) Balance Sheet in T format in detail.
- (ii) Profit and Loss Account in T format in detail.
- (iii) Day Book. 6+6+3

Practical Note Book : **2 Marks**

Viva-Voce : **3 Marks**

2018

CBCS

1st Semester

COMMERCE

PAPER—C1P (S9)

(Honours)

(Practical)

Full Marks : 20

Time : 45 Minutes

The figures in the right-hand margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

Computerised Accounting System

1. Create a company using your name in Tally Accounting Package. The following is the stock position of various items at the beginning of the financial year 2017-2018.

Item

Radio	20 Pcs @ Rs. 1000	Cash	Rs. 23,000
TV	15 Pcs @ Rs. 5000	Bank	Rs. 2,00,000
Iron Boxes	20 Pcs @ Rs. 900	Capital	Rs. 4,00,000
DVD	16 Pcs @ Rs. 4000		

(Turn Over)

05.05.17 sold the following items. He collected cheque of SBI.

<i>Item</i>	<i>Sales Qty</i>	<i>Rate</i>
Radio	10	1200
TV	5	5500
DVD	4	5000

15.05.2017 Purchased the following item from ABC LTD. and paid SBI cheque.

<i>Item</i>	<i>Sales Qty</i>	<i>Rate</i>
Radio	12	1000
TV	6	5100
DVD	15	4500
Iron Boxes	4	1200

22.08.2017 sold the following items to A to Z Ltd.

<i>Item</i>	<i>Sales Qty</i>	<i>Rate</i>
Iron Boxes	8	1200
Radio	8	1500
DVD	5	5200

20.11.2017 Paid Rs. 80,000 by ABC Ltd by cheque of SBI.

Display the Stock summary and Day Book.

(b) Select any company from your Computer and do the following functions :

- (i) Online create a ledger.
 - (ii) Display the Day Book contents in detail.
 - (iii) Create any two branches of the company and each branch has two departments namely Production and Administration.
 - (iv) Delete any one ledger having voucher entry.
- 9+(1+1+2+2)

Practical Note Book : 2 Marks

Viva-Voce : 3 Marks

2018

CBCS

1st Semester

COMMERCE

PAPER—C1P (S10)

(Honours)

(Practical)

Full Marks : 20

Time : 45 Minutes

The figures in the right-hand margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

Computerised Accounting System

- 1. Create a company in your name having the following Balance Sheet as on 01.04.2017.**

(Turn Over)

<i>Liabilities</i>	<i>Amount Rs.</i>	<i>Assets</i>	<i>Amount Rs.</i>
Capital A/C : Capital	500000	<i>Fixed Assets :</i>	
Less : Drawings	50000	Building	100000
	500000	Plant & machinery	200000
Secured Loan :		6% investment	50000
Loan from SBI Bank	300000	<i>Current Assets :</i>	
Current Liabilities :		Closing Stock	80000
Outstanding Salary & Rent	300000	Sundry Debtors :	
Sundry Creditors :		AB Ltd.	70000
XY Ltd.	70000	A & Z Ltd.	50000
PQ Ltd.	100000	Cash in hand	200000
		SBI Bank	200000
	1000000		1000000

02.04.2017 : Paid outstanding Salary & Rent in Cash.

01.06.2017 : Received cheque from AB Ltd & A & Z Ltd. in full settlement.

02.08.2017 : The company paid to XY Ltd. PQ Ltd. full settlement by cheque.

01.11.2017 : Sold goods on cash Rs. 50,000.

02.01.2018 Cash withdraw from business Rs. 15,000.

02.03.2018 Deprecation is to be charge @ 10% p.a. on Furniture @ 20% p.a. on Plant & Machinery.

Display Day Book and Balance Sheet in detail.

8+7

Practical Note Book : 2 Marks

Viva-Voce : 3 Marks