

2019

B.Com.

1st Semester Examination

COMMERCE (General)

Paper—C 1-P

Computer Accounting System

SET-1

Full Marks : 20

Time : 3 Hours

*The figures in the margin indicate full marks.
Candidates are required to give their answers
in their own words as far as practicable.*

- 1.(a) Create a company using your name in Tally accounting package and enter the transactions given below :

[Turn Over]

Balance Sheet for the year ended 31st March, 2019

Liabilities	Rs.	Rs.	Assets	Rs.	Rs.
Capital A/cs :			Fixed Assets :		
Amit 1,20,000			Building 1,50,000		
Sandip 80,000		2,00,000	Plant 80,000		2,30,000
Reserve & Surplus :			Investments :		
Profit &			8% Debentures		40,000
Loos A/c 25,000			Closing Stock		50,000
General			Sundry Debtors		
Reserve 15,000		40,000	Rathin 25,000		
Sundry Creditors :			Parimal 15,000		40,000
Ranjan 1,00,000			Bills Receivable		10,000
Abvijit 80,000		1,80,000	Cash at Bank		
Bills Payable		20,000	State Bank		
Outstanding Salaries		10,000	of India 30,000		
			Bank of		
			India 20,000		50,000
			Cash in hand		30,000
		4,50,000			4,50,000

Closing stock details : Mouse—8 Pieces @ Rs. 200 each, Keyboard—5 Pieces @ Rs. 2,000 each, Monitor—4 Pieces @ Rs. 6,000 each, Blank CD—5 Dozens @ Rs. 480 Dozens, Printer—1 Pieces @ Rs. 12,000.

Transactions :

- (i) Outstanding salaries paid off.
- (ii) Bills payable matured and paid Rs. 5,000

- (iii) Purchased from Ranjan 5 Keyboards @ 1,800 and 4 pieces of Mother Board @ Rs. 3,000, less discount @ 10%.
 - (iv) Sold to Rathin 6 Keyboards @ Rs. 2,200, Blank CD 2 Dozens @ Rs. 500 and 3 Monitors @ Rs. 8,000. Trade discount @ 10% is to be allowed. Cash deposited into SBI Rs. 10,000.
 - (v) Withdrawn from Bank of India Rs. 10,000
 - (vi) Charge depreciation @ 10% on Fixed Assets.
 - (vii) Received payment from Parimal Rs. 20,000
- (b) Display Profit & Loss A/c, Balance Sheet and Closing Stock Position. (6+6)+3
2. Practical note book. 2
3. Viva-voce. 3
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2019

B.Com.

1st Semester Examination

COMMERCE (General)

Paper—C 1-P

Computer Accounting System

SET-2

Full Marks : 20

Time : 3 Hours

The figures in the margin indicate full marks.

Candidates are required to give their answers

in their own words as far as practicable.

1. Create a company in your name using Tally Software. The following is the opening Balance Sheet.

[Turn Over]

Balance Sheet as on 01.04.2019

Liabilities	Amount	Assets	Amount
Capital A/c		Fixed Assets	
Amal Capital 1,20,000		Building 1,50,000	
Bimal Capital 1,00,000	2,50,000	Furniture 70,000	2,20,000
Loan A/c		Investment	
Mahindra		SBI Sun Life 40,000	
Finance 30,000		ICICI Finance 30,000	70,000
Tata Finance 40,000	70,000	Sundry Debtors	
Reserve and Surplus		Jogesh Infotech 10,000	
Capital Reserve 40,000		Soni Software 20,000	30,000
General Reserve 20,000	60,000	Closing Stock	40,000
Sundry Creditors		Profit & Loss A/c	20,000
Dutta Electric 30,000		Cash in hand	50,000
Singha		SBI	20,000
Electronics 20,000		Bank of India	10,000
Outstanding Liabilities			
Salary 10,000			
Rent 20,000	30,000		
	4,60,000		4,60,000

Details of closing stock

- (i) 4 Pcs Monitor @ Rs. 4,000 each
- (ii) 4 Pcs Hard Disk @ Rs. 5,000 each
- (iii) 50 pair Mouse @ Rs. 80 per pair

Consider the following transactions :

- 02.04.2019 Amount paid to Kar Paper Center for Stationery Rs. 500.
- 12.05.2019 Purchased from Dutta Electric 4 pcs of monitor @ Rs. 4,000 each and 20 pairs of Mouse @ Rs. 80 per pair, less discount 10%.
- 18.06.2019 5 pairs Mouse returned to Dutta Electric which was purchased on 12.05.2019
- 25.07.2019 Sold 8 pairs of Mouse @ Rs. 200 and 2 pcs Hard Disk @ Rs. 6,000 less discount 10% to Sonai Software.
- 08.08.2019 Amount paid to Dutta Electric Rs. 15,000.
- 17.09.2019 Cash deposited into SBI Rs. 10,000.
- 19.10.2019 Salary paid to staff Rs. 15,000
- (i) Create a Company using your name and prepare the Balance Sheet.
- (ii) Pass the above journal entries.

[Turn Over]

(iii) Display :

(a) Closing Profit and Loos A/c in detail

(b) Closing Balance Sheet in detail

(c) Closing stock position. 6+6+3

2. Practical note book. 2

3. Viva-voce. 3

2019

B.Com.

1st Semester Examination

COMMERCE (General)

Paper--C 1-P

Computer Accounting System

SET-3

Full Marks : 20

Time : 3 Hours

*The figures in the margin indicate full marks.
Candidates are required to give their answers
in their own words as far as practicable.*

1. You are supposed to maintain the accounts of JPJ Co. Ltd. in Tally Accounting package. The Balance Sheet of the company as on 01.04.2019 is as follows :

Liabilities	Amount Rs.	Assets	Amount Rs.
Capital A/c	4,00,000	Plant & Machinery	1,50,000
12% debenture	50,000	Land & Building	2,05,000
Sundry Creditors		Sundry Debtors :	
R. Ltd.	50,000	S. Ltd.	75,000
Outstanding Salary	30,000	Cash-in-hand	40,000
		Cash at UCO Bank	60,000
	5,30,000		5,30,000

[Turn Over]

Following transactions were made during the year :

15.04.2019 : Paid outstanding salary.

17.05.2019 : Paid Electricity charges amounting Rs. 8,000

17.07.2019 : Subscribed for the 'Management Consultant' Journal paying Rs. 2400 by cheque. The subscription period is from July 2019 to June 2020.

22.08.2019 : Received payment from S. Ltd. Rs. 40,000

15.09.2019 : Withdrawn from UCO Bank Rs. 10,000

11.10.2019 : Purchased Stationerly consumables worth Rs. 14,000

(i) Create a Company using your name and prepare the Balance Sheet.

(ii) Pass the above journal entries.

(iii) Display :

(a) Balance Sheet in Statement form in details.

(b) Profit & Loss Account in T-form in details.

(c) Day Book

2. Practical note book. 2

3. Viva-voce. 3

2019

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1st Semester Examination

COMMERCE (General)

Paper—C 1-P

Computer Accounting System

SET-4

Full Marks : 20

Time : 2 Hours

*The figures in the margin indicate full marks.
Candidates are required to give their answers
in their own words as far as practicable.*

1. The following ledger balances as at 1st April, 2019 are given bellow :

Particulars	Debit	Credit
	Rs.	Rs.
Mr. Das's Capital A/c		2,00,000
Drawing A/c	20,000	
Reserve and Surplus		60,000
Furniture and Fixtures	80,000	
Land and Building	1,00,000	

[Turn Over]

Particulars	Debit Rs.	Credit Rs.
Sundry Debtors : -		
R. Paul	25,000	
S. Haldar	20,000	
Sundry Creditors :		
P. Maity		40,000
A. Dey		35,000
Cash-in-hand	30,000	
Cash at ICICI Bank	60,000	
	3,35,000	3,35,000

Following transactions took place during the year :

04.04.2019 : Mr. Das rented an office space for Rs. 3,000 per month. He paid the Security deposit of Rs. 30,000 by cheque.

08.05.2019 : Mr. Das hired Mr. P. Das as Manager on a monthly salary of Rs. 40,000.

14.07.2019 : Issued cheque and purchase the following Fixed Assets :

A cell phone for office use for Rs. 10,000
(Useful life : 5 years)

An air conditioner for Rs. 40,000 (Useful
life : 6 years)

12.09.2019 : Purchased Stationery consumables worth Rs. 15,000

18.10.2019 : Mr. Das withdrew Rs. 10,000 cash for personal use.

(i) Create a Company using your name and prepare the Balance sheet.

(ii) Pass the journal entries.

(iii) Display :

(a) Balance Sheet in Statement form in details.

(b) Profit & Loss Account in T-form in details.

(c) Day Book. 6+6+3

2. Practical note book. 2

3. Viva-voce. 3