

2018

CBCS

1st Semester

COMMERCE

PAPER—C1P (S2)

(General)

(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 ABC Co. Ltd. in Tally Accounting package. The Balance Sheet of the company as on 01.04.2018 is as follows :

<i>Liabilities</i>	<i>Amount Rs.</i>	<i>Assets</i>	<i>Amount Rs.</i>
Capital A/c's	3,70,000	Plant & Machinery	1,20,000
12% debenture	60,000	Land & Building	2,05,000
Sundry Creditors		Sundry Debtors	
R. Ltd.	50,000	S. Ltd.	75,000
Outstanding Salary	20,000	Cash-in-hand	40,000
		Cash at UCO Bank	60,000
	5,00,000		5,00,000

Following transactions were made during the year :

5.04.2018 : Paid outstanding salary.

17.05.2018 : Paid Electricity charges amounting Rs. 5000.

16 2018 : Subscribed for the 'Management Consultant' Journal paying Rs. 2400 by cheque. The subscription period is from July 2015 to June 2018.

22.08.2018 : Received payment from S. Ltd. Rs. 20,000.

15.09.2018 : Withdrawn from UCO Bank Rs. 5,000.

11.10.2018 : Purchased Stationery consumables worth Rs. 12,500.

- (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. 5+7+3

***[Practical Note Book : 2 Marks ;
Viva-Voce : 3 Marks]***

2018

CBCS

1st Semester

COMMERCE

PAPER—C1P (S1)

(General)

(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. The following ledger balances as at 1st April, 2018 are given bellow :

<i>Particulars</i>	<i>Debit Rs.</i>	<i>Credit Rs.</i>
Mr. Sen's Capital A/C		2,00,000
Drawing A/C	10,000	
Reserve and Surplus		40,000
Furniture and Fixtures	80,000	
Land and Building	1,00,000	
Sundry Debtors :		
R. Paul	15,000	
S. Halder	20,000	
Sundry Creditors :		
P. Maity		35,000
A. Dey		30,000
Cash-in-hand	20,000	
Cash at ICICI Bank	60,000	
	<u>3,05,000</u>	<u>3,05,000</u>

Following transactions took place during the year :

04.04.2018 : Mr. Sen rented an office space for Rs. 2,500 per month. He paid the Security deposit of Rs. 25,000 by cheque.

08.05.2018 : Mr. Sen hired Mr. P. Das as Manager on a monthly salary of Rs. 25,000.

14.07.2018 : Issued cheque and purchase the following Fixed Assets-

A cell phone for office use for Rs. 8,000
(Useful life ; 5 years)

An air conditioner for Rs. 20,000 (Useful life : 6 years)

12.09.2018 : Purchased Stationery consumables worth Rs. 12,500.

18.10.2018 : Mr. Sen withdrew Rs. 7,500 cash for personal use.

Using Tally accounting package :

- (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

**[Practical Note Book : 2 Marks ;
Viva-Voce : 3 Marks]**

2018
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1st Semester
COMMERCE
PAPER—C1P (S3)
(General)
(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 using Tally Software. The following is the opening Balance Sheet.**

(Turn Over)

Balance Sheet as on 01.04.2018

Liabilities	Amount Rs.	Assets	Amount Rs.
Capital A/C		Fixed Assets	
Amal Capital 1,20,000		Building 1,00,000	
Bimal Capital <u>1,00,000</u>	2,20,000	Furniture <u>70,000</u>	1,70,000
Loan A/C		Investment	
Machine Finance 15,000		SBI Sun Life 30,000	
Tata Finance <u>25,000</u>	40,000	ICICI Finance <u>20,000</u>	50,000
Reserve and Surplus		Sundry Debtors	
Capital Reserve 25,000		Jogesh Infotech 10,000	
General Reserve <u>20,000</u>	45,000	Sonai Software <u>20,000</u>	30,000
Sundry Creditors		Closing Stock	40,000
Dutta Electric 30,000		Profit & Loss A/C	5,000
Singha Electronics <u>15,000</u>	45,000	Cash in hand	50,000
Outstanding Liabilities		SBI	20,000
Salary 5,000		Bank of India	10,000
Rent <u>20,000</u>			
	<u>3,75,000</u>		<u>3,75,000</u>

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 transaction :

02.04.2018 : Amount paid to Kar Paper Center for Stationery Rs. 500.

12.05.2018 : Purchased from Dutta Electric 4 pcs of Monitor @ Rs. 4,000 each and 20 pairs of Mouse @ Rs. 80 per pair, less discount 10%.

18.06.2018 : 5 pairs Mouse returned to Dutta Electric which was purchased on 12.05.2018.

25.07.2018 : Sold 8 pairs of Mouse @ Rs. 200 and 2 pcs Hard Disk @ Rs. 6,000 less discount 10% to Sonai Software.

08.08.2018 : Amount paid to Dutta Electric Rs.15,000.

17.09.2018 : Cash deposited into SBI Rs. 10,000.

19.10.2018 : 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.

(iii) Display :

(a) Closing Profit and Loss A/C in detail.

(b) Closing Balance Sheet in detail.

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

[Practical Note Book : 2 Marks ;

Viva-Voce : 3 Marks]

2018

CBCS

1st Semester

COMMERCE

PAPER—C1P (S4)

(General)

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

Balance Sheet for the year ended 31st March, 2018

Liabilities	Rs.	Rs.	Assets	Rs.	Rs.
<i>Capital A/C</i>			<i>Fixed Assets</i>		
Amit	1,10,000		Building	1,20,000	
Sandip	<u>80,000</u>	1,90,000	Plant	<u>80,000</u>	2,00,000
<i>Reserve & Surplus :</i>			<i>Investment</i>		
Profit & Loss A/C	15,000		8% Debentures		20,000
General Reserve	<u>5,000</u>	20,000	Closing Stock		45,000
<i>Sundry Creditors</i>			<i>Sundry Debtors</i>		
Ranjan	80,000		Rathin	25,000	
Abvijit	<u>70,000</u>	1,50,000	Parimal	<u>15,000</u>	40,000
			Bills Receivable		10,000
Bills Payable		15,000	<i>Cash at Bank</i>		
Outstanding Salaries		10,000	SBI	30,000	
			Bank of India	<u>20,000</u>	50,000
			Cash in hand		20,000
		<u>3,85,000</u>			<u>3,85,000</u>

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 per Dozens, Printer-1 Piece @ Rs. 7,000.

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 5 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. 5,000.
 - (vi) Charge depreciation @ 10% on Fixed Assets.
 - (vii) Received payment from Parimal Rs. 20,000
- (ii) Display Profit & Loss A/c, Balance Sheet and Closing Stock Position. (6+6)+3

[Practical Note Book : 2 Marks ;

Viva-Voce : 3 Marks]

2018

CBCS

1st Semester

COMMERCE

PAPER—C1P (S5)

(General)

(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) Create a company in Tally accounting package using your name, having the following balances as on 1.4.2016.

Share Capital	Rs. 5,00,000
UBI (Dr.)	Rs. 3,00,000
Cash	Rs. 2,00,000

(Turn Over)

The following is the stock position of various parts :

Raw Materials :

Box	20 Pcs @	Rs. 1,000
Picture Tube	15 Pcs @	Rs. 5,000
Switch (Composite)	24 Pcs @	Rs. 500
Sound system	16 Pcs @	Rs. 2,000
IC Board	20 Pcs @	Rs. 800
Electric Chord	90 Meters @	Rs. 22

Finished Goods :

TV Set Nil

14.05.2016 : Purchased the following items from XYZ Ltd
on 30 days Credit.

<i>Items</i>	<i>Purchased Pcs</i>	<i>Rate Rs.</i>
Box	30	900
Picture Tube	15	5000
Switch	20	450
Sound System	15	2100
IC Board	20	750
Electric Chord	100	25

Display the stock summary report of the company.

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

- (i) Online create a Ledger.
- (ii) Display the Day Book contents.
- (iii) Create any two branches of the company and each branch has two departments namely Production and Marketing.
- (iv) Delete any one ledger. 9+(1+1+3+1)

[Practical Note Book : 2 Marks ;

Viva-Voce : 3 Marks]

2018

CBCS

1st Semester

COMMERCE

PAPER—C1P (S6)

(General)

(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 National 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
Depreciation	120000	Sundry Debtors :	
		P. Das	50000
Outstanding Creditors :		Cash at Bank : SBI	100000
Sharma	38000	Cash in hand	100000
Outstanding Wages	22000		
	760000		760000

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. 3350.

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]
