

[101]

Seat No: \_\_\_\_\_



No. of printed pages: 02

**SARDAR PATEL UNIVERSITY**  
**S.Y.B.C.A (3<sup>rd</sup> Semester) (NC) Examination**  
**US03SBCA24: Accounting**

**DATE: 15<sup>th</sup> November 2022, Tuesday**

**TIME: 02:00 P.M to 04:00 P.M**

**Total Marks: 35**

**Q:1 Multiple choice questions.**

**[05]**

1. "Art & Science of recording business transaction in a systematic & chronological order" is known as \_\_\_\_\_.
  - a) Book keeping
  - b) Accounting
  - c) Debiting
  - d) Crediting
  
2. "Debit the receiver and credit the giver" – is the debit and credit rule of \_\_\_\_\_ type of account.
  - a) Capital
  - b) Personal
  - c) Real
  - d) Nominal
  
3. Total number of Ledgers, Groups, and Entries etc. can be shown from \_\_\_\_\_.
  - a) Tally Audit
  - b) Statistics 9
  - c) Accounts Information
  - d) Company Information
  
4. A \_\_\_\_\_ is a statement showing the financial position of business on a particular day.
  - a) Profit & Loss A/c
  - b) Trading A/c
  - c) Balance Sheet
  - d) None
  
5. \_\_\_\_\_ is a book of account in which all financial transactions are recorded chronologically for the first time.
  - a) Book keeping
  - b) Journal
  - c) Accounting
  - d) Double entry

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[P.T.O]

**Q:2** Answer the following questions. (Any Five) [10]

1. Explain the term solvent and insolvent.
2. What do you mean by Accounting?
3. What is a final account?
4. What is Trading Accounts?
5. Define: Trial balance
6. What is posting?
7. List out features available in Tally ERP 9 for Accounting.
8. Explain what is group in Tally ERP 9?

**Q:3** [A] Explain the term journal with its format. [05]

[B] Differentiate between book keeping and Accounting. [05]

**OR**

[A] What is ledger? State advantages and disadvantages. [05]

[B] Explain the rules of Debit and Credit of different types of account with example. [05]

**Q:4** [A] Explain Balance Sheet along with its purpose and format. [05]

[B] Write a note on Tally. [05]

**OR**

[A] M/s Mangal & Sons carries on business as a cigar manufacturer. Prepare Balance sheet from the following balances as at 31<sup>st</sup> march, 2022. [07]

<u>Particulars</u>	<u>Rs.</u>
Capital	6,000
Withdrawals	1,000
Sales	10,000
Tobacco(bought)	2,000
Loan on Mortgage(Cr.)	1,000
Machinery and Plant	1,500
Land and buildings	2,000
Creditors	500
Debtors	1,500
Boxes, Labels, etc.	500
Rates and Taxes	40
Bills Receivable	300
Insurance	150
Carriage	10
Incidental Expenses	200
Stock, 1 <sup>st</sup> April 2013	2,000
Cash at Bank	1,250
Cash in hand	50

Closing Stock was Rs. 1,500.

[B] What are the F11 and F12 features in tally ERP 9? [03]