

[49]

SEAT No. _____

No. of printed pages: 02

**SARDAR PATEL UNIVERSITY
BCA SEM III EXAMINATION
2019**

**Monday, 25th November
2:00 P.M to 4:00 P.M.**

US03SBCA24: ACCOUNTING

Total Marks: 35

Note: Figures to the right indicate marks of respective question.
Cite example where necessary.

Q:1 Select appropriate alternative: [05]

1. _____ discount is always recorded in the book of accounts.
 - a) Debtors
 - b) Cash
 - c) Trade
 - d) Bank
2. Immediately, below a journal entry written in the journal, a brief explanation of the transaction is given in the brackets is known as:
 - a) Journalizing
 - b) Posting
 - c) Narration
 - d) All of above
3. A _____ is a statement showing the financial position of business on a particular day.
 - a) Trail Balance
 - b) Profit & Loss A/c
 - c) Trading A/c
 - d) Balance Sheet
4. Which option from company info. menu is selected to create a new company in Tally?
 - a) Company Create
 - b) Create Company
 - c) Create
 - d) New Company
5. In tally, there are _____ pre-defined ledgers.
 - a) One
 - b) Two
 - c) Three
 - d) Five

Q:2 Answer the following questions. [Any 5] [10]

- 1) What do you mean by bad debts and bad debts recoverable?
- 2) State rules for debit and credit of different accounts.
- 3) Define trial balance and draw its format.
- 4) What is posting?
- 5) What is balance sheet?
- 6) How would you pass entry for closing stock while preparing final accounts?
- 7) Explain in brief pre-defined ledger available in tally ERP 9.
- 8) Explain what is group in Tally ERP 9?

(1)

(P.T.O)

Q:3 [A] Explain the term accounting with its advantages. [05]

[B] Journalize the following transactions in the book of Ms. Krishi. [05]
(Narration not required)

2019

April 1 Started business with cash Rs.5,00,000.

April 4 Purchased goods of Rs. 20,000.

April 7 Paid life insurance premium Rs.7,000 by cash.

April 8 Purchased a machine costing Rs. 50,000 by cash.

April 9 Goods of Rs.1,000 were distributed free as sample.

OR

Q:3 [A] List out different types of accounts and explain each with example. [05]

[B] Explain the term journal with its format. Also discuss its advantages. [05]

Q:4 [A] Explain Profit & Loss Account along with its purpose and format. [05]

[B] How you create company using Tally ERP 9? Explain. [05]

OR

Q:4 [A] From the following Trial Balance of Sun Traders, prepare Trading and profit and loss account for the year ending 31st March, 2019 and balance sheet as on that date: [07]

Trail Balance

Name of Account	Debit Rs.	Credit Rs.
Purchases	5300	
Sales		8800
Wages	400	
Opening stock of goods	900	
Capital		2400
Debtors	500	
Creditors		630
Furniture	900	
Salary	1200	
Advertisement expenses	360	
Office expenses	250	
Discount allowed	100	
Discount received		80
Cash balance	600	
Bank balance	1000	
Drawings	400	
TOTAL	11910	11910

Adjustments:

1. Closing stock on 31st March, 2019 is valued at Rs.800.

2. Depreciate furniture at 10%

[B] Give overview of tally ERP and list out its features. [03]

—X—
(2)