SARDAR PATEL UNIVERSITY
MCA FIRST SEMESTER EXAMINATIONS
PS01FMCA02: Business Applications
3rd January 2014

Time: 10:30 AM to 1:30 PM   **Marks: 70**

Note: Answer each section in separate answer sheet(s).

SECTION - I

Q1.   **Do as directed: (Any FOUR)**   **16**

   i.   Write comment & justify the answer: Trial balance can detect any error.
   ii. Differentiate clearly Trial Balance and Balancesheet
   iii. Define : Debtor, Drawings, Equity, Endorser.
   iv. Write the rules for posting Cash Book & Purchase return book.
   v.   Write an algorithm/ program to calculate Depreciation using sum –of- years digits method.

Q2.   **Enter** the following transactions of Mr. Shyam for December 2013, in a **Journal** book.   **05**

2013 December|
1   Started business with cash of Rs. 1,00,000 and furniture worth Rs 30,000.
5   Purchased goods from Mr. Karan worth Rs. 40,000 at 5% trade discount.
16 Sold goods to Mr. Bharat costing Rs. 20,000 at trade discount of 5 % and 10% cash discount on terms.
28 Mr. Shyam withdraw Rs 5,000 for personal use.
31 Paid salary to a clerk, Mr. Pravin , Rs 2000.

Q3.   Mr. Jyot carried out business as a retailer and on 31st March, 2013 the following Trial Balance was prepared.   **14**

Dr. Balances	Rs.	Cr. Balances	Rs.
Machinery	1,00,000	Bank Overdraft	13,000
Purchases (Cash)	5,600	Sundry Creditors	7,400
Furniture	54,000	Capital	1,35,000
Wages	3,200	Sales(credit)	20,000
Purchases(credit)	16,000	Sales(Cash)	13,000
General Expenses	190	Purchase return	1000
Carriage outward	210	Loan	25,000
Discounts	150	Interest	2,400
Taxes	50	Discount	5,000
Traveling Expenses	1000		
Drawings	5,000	Total	2,21,800
Sales return	1,000		
Stock (opening)	10,000		
Goodwill	20,000		
Cash in hand	1,400		
Discount	2,000		
Bad debts	2,000		
Total	2,21,800		

Prepare Trading Account, Profit & Loss Account and a Balance Sheet taking into following considerations:

(1)   Depreciate Machinery by 5 % and allow 10 % interest on capital.

(2)   The closing stock was valued Rs. 20,000.

SECTION – II

Q4. Do as directed.

A.   What is Spreadsheet? Write down various uses of spreadsheet packages.   5

B.   What is MS-EXCEL? Explain the use of IF() and CONCATENATE() functions with example(s).   5

Q5. Do as directed.

A.   Explain Data Filter and Data Validation facilities of MS-EXCEL.   5

B.   Explain Charts and Pivot Table facilities of MS-EXCEL.   5

Q6. Explain **ANY THREE** from the followings: 15

(i)   MS-ACCESS database objects

(ii)   Queries and its type in MS-ACCESS

(iii)   What-if Analysis using MS-EXCEL.

(iv)   Macro facility in Excel

Good Luck