

0305-A

B.B.A. IIIrd SEMESTER EXAMINATION, 2019

Paper – V

Practical Business Accounting

Time: Three Hours

Maximum Marks: 80

PART – A (खण्ड – अ)

[Marks: 20]

Answer all questions (50 words each).

All questions carry equal marks.

सभी प्रश्न अनिवार्य हैं। प्रत्येक प्रश्न का उत्तर 50 शब्दों से अधिक न हो।

सभी प्रश्नों के अंक समान हैं।

PART – B (खण्ड – ब)

[Marks: 40]

Answer five questions (250 words each).

Selecting one from each unit. All questions carry equal marks.

प्रत्येक इकाई से एक-एक प्रश्न चुनते हुए, कुल पाँच प्रश्न कीजिए।

प्रत्येक प्रश्न का उत्तर 250 शब्दों से अधिक न हो।

सभी प्रश्नों के अंक समान हैं।

PART – C (खण्ड – स)

[Marks: 20]

Answer any two questions (300 words each).

All questions carry equal marks.

कोई दो प्रश्न कीजिए। प्रत्येक प्रश्न का उत्तर 300 शब्दों से अधिक न हो।

सभी प्रश्नों के अंक समान हैं।

PART – A / खण्ड– अ

- Q.1 (a) What is short cut key for company information?
कम्पनी सूचना की संक्षिप्त कुंजी क्या है?
- (b) Write four items which are to be grouped in current assets.
चालू सम्पत्तियों के समूह में आने वाली चार सम्पत्तियों के नाम लिखिए।
- (c) Write four items which are to be grouped in current liabilities.
चालू दायित्वों के समूह में आने वाली चार सम्पत्तियों के नाम लिखिए।
- (d) What are predefined ledger accounts, which are not required to open in Tally?
वे कौन से पूर्वनिर्धारित बही खाते हैं जो टेली में पहले से ही खुले हुये होते हैं?
- (e) What functions are available in Account info section in tally software?
टेली सॉफ्टवेयर से लेखा सूचना समूह में क्या क्या कुंजी उपलब्ध होती है?
- (f) From where you will be able to check balance of your debtors and creditors?
टेली सॉफ्टवेयर में देनदारों तथा लेनदारों की राशि कहां से ज्ञात कर सकते हैं?
- (g) What is the difference between stock group and stock items?
स्टॉक समूह तथा स्टॉक मद में क्या अन्तर है?
- (h) What is unit of measurement?
प्रमाण की इकाई क्या होती है?
- (i) What are inventory vouchers?
स्टॉक वाउचर्स क्या होते हैं?
- (j) What is Bill of material?
सामग्री बिल क्या होता है?

PART – B / खण्ड– ब

UNIT -I/ इकाई – I

Q.2 Open the following accounts in tally, and give the answer of the following:

Gross profit	?
Net profit	?
Balance sheet total	?

Trial Balance			
S. No.	Name of Ledger a/c	Dr.	Cr.
1	Purchase	3600000	----
2	Sales	----	4860000
3	Opening Stock	160000	----
4	Building	6000000	----
5	Creditors	----	1850000
6	Cash	350000	----
7	B/R	18600	----
8	Advertisement	15420	----
9	Tax and Insurance	20000	----
10	Commission Received	----	19000
11	Machine	1500000	----
12	Debtors	400000	----
13	Capital	----	5535020
14	Drawing	200000	----
		12264020	12264020

OR

Open the following accounts in tally, and give the answer of the following:

Gross profit	?
Net profit	?
Balance sheet total	?

Trial Balance			
S.No.	Name of Ledger a/c	Dr.	Cr.
1	Purchase	252000	----
2	Sales	----	486000
3	Opening Stock	14100	----
4	Building	600000	----
5	Creditors	----	1850000
6	Cash	35000	----
7	B/R	18600	----
8	Advertisement	8400	----
9	Tax and Insurance	20000	----
10	Commission Received	----	19000
11	Machine	600000	----
12	Debtors	400000	----
13	Capital	----	-206900
14	Drawing	200000	----
		2148100	2148100

UNIT -II/ इकाई - II

Q.3 Record the following transactions in the books of “M/s Shiva & Brothers” in tally software.

- (1) Shiva starts business with ₹ 5,00,000 cash.
- (2) He opens a SBI current bank account and deposits ₹ 30,000.
- (3) Bought furniture for ₹ 5,000, machinery for ₹ 10,000 for cash.
Bill No. 1215 of M/s Radheshyam and Sons.
- (4) Purchased goods for ₹ 14,000. Bill No.12
- (5) Sold goods for ₹ 8,000. Bill No. 102
- (6) Purchased goods from Malhotra & Company for ₹ 11,000. Bill No. 151
- (7) Paid telephone rent for the year by cheque ₹ 500.
- (8) Bought one typewriter for ₹ 2,100 from ‘Universal Typewriter Co.’ on credit. Bill No. 115

OR

Record the following transactions in the books of “M/s Vishnu & Brothers” in tally software.

- (1) Vishnu starts business with ₹ 6,00,000 cash.
- (2) Sold goods to Keshav Ram for ₹ 12,000. Bill No. 103
- (3) Sold goods to Rajesh Kumar for ₹ 2000 cash. Bill No. 104
- (4) Amount withdrawn from bank for personal use ₹ 1,500.
- (5) Received cash from Keshav Ram ₹ 11,900 and discount allowed ₹ 100.
- (6) Paid into bank ₹ 5,800.
- (7) Bought 100 shares in XY & Co. Ltd. at ₹ 60 per share,
- (8) Brokerage paid ₹ 50.

UNIT -III/ इकाई - III

Q.4 Record the following transactions in the books of “M/s Brahma & Sons” in tally software.

- (1) Goods worth ₹ 1,000 found defective were returned to Malhotra & Co. and balance of the amount due to them settled by issuing a cheque in their favour.
- (2) Sold 50 shares of XY & Co. Ltd at ₹ 65 per share, brokerage paid ₹ 20.
- (3) Bought goods worth ₹ 2,100 from Ramesh and supplied them to Suresh at ₹ 3,000.
- (4) Suresh returned goods worth ₹ 100, which in turn were sent to Ramesh.
- (5) Issued a cheque for ₹ 1,000 in favour of landlord Mr. K for rent for April.
- (6) Paid salaries to staff ₹ 1,500.
- (7) Received from travelling salesman ₹ 2000 for goods sold by him,
- (8) Travelling expenses ₹ 100.

OR

Record the following transactions in the books of “M/s Kailash & Brothers” in tally software.

- (1) Kailash starts business with ₹ 15,00,000 cash.
- (2) Sold goods to Keshav Ram for ₹ 12,000. Bill No.103
- (3) Sold goods to Rajesh Kumar for ₹ 2000 cash. Bill No.104
- (4) Bought goods worth ₹ 2,100 from Ramesh and supplied them to Suresh at ₹ 3,000.
- (5) Paid telephone rent for the year by cheque ₹ 500.
- (6) Bought one typewriter for ₹ 2,100 from ‘Universal Typewriter Co.’ on credit. Bill No. 115

UNIT -IV/ इकाई - IV

Q.5 From the following information Open stock group and stock items in the tally software

GROUP	A	B	C	D
NAME OF ITEMS	A1	B1	C1	D1
	A2	B2	C2	D2
	A3	B3	C3	D3
	A4	B4	C4	D4
	A5	B5	C5	D5

OR

From the following information Open stock group and stock items in the tally software.

GROUP	A-1	B-1	C-1	D-1
NAME OF ITEMS	AA	BA	CA	DA
	AB	BB	CB	DB
	AC	BC	CC	DC
	AD	BD	CD	DD
	AE	BE	CE	DE

UNIT -V/ इकाई - V

Q.6 What do you mean by input and output entries of stock?

OR

From the following information open stock group and stock items in the tally software

GROUP	CPU	MONITOR	KEYBOARD	MOUSE
NAME OF ITEMS	HP	HP	HP	HP
	DELL	DELL	DELL	DELL
	ZOK	ZOK	ZOK	ZOK
	MI	MI	MI	MI
	RED	RED	RED	RED

PART – C / खण्ड- स

Q.7 Make entries in Tally software

Cash received from Mohan ₹ 4,500

Cash received from Rakesh ₹ 3,000 directly deposited by him in bank

Cash sales vide bill no. 205 ₹ 45,000

Interest received ₹ 500 in bank

Commission received ₹ 4,500

Cheque No.345876 of ₹ 2,500 received from Vikas deposited in bank

Cash Sales vide bill no. 208 ₹ 2,600

Jayant paid us ₹ 13,000

Discount received ₹ 1000 from Raju

Cheque No. 549893 of ₹ 5,600 received from Jalaj not deposited yet in bank

Cash received from Sohan ₹ 4,500

Cash Sales vide bill no. 210 ₹ 4,000

Q.8 Make entries in Tally software

Opening cash balance ₹ 50,000

Stationery purchased vide bill no. 121 for ₹ 2,400

Cash purchase vide bill no. 156 for ₹ 5,000

Furniture purchased vide bill no. 1813 for ₹ 10,000

Paid shop rent vide receipt no. 34 for ₹ 2,000

Paid to Mr. Raju ₹ 10,000

Cash purchases from Govind for ₹ 4,200

Withdrawn for personal use ₹ 5,000

Paid salary to Girdhari ₹ 7,000

Paid postage ₹ 15

Travelling and conveyance ₹ 500

Q.9 Make entries in Tally software

Opening cash balance ₹ 80,000, Bank balance ₹ 65,000

Entertainment exp. paid ₹ 600 through cheque no. 586459

Repair Charges paid ₹ 890 through cheque no. 586460

Stationery purchase vide bill no. 132 for ₹ 800 through cheque no. 586461

Wages paid to Sweeper ₹ 1,500 through cheque no. 586462

Stationery purchase vide bill no. 132 for ₹ 800 through cheque no. 586463

Wages paid to Sweeper ₹ 1,500 through cheque no. 586464

Reception expenses paid ₹ 860 through cheque no. 586465

Interest received ₹ 500 through cheque no. 876950

Commission received ₹ 4,500 through cheque no. 874820

Q.10 From the following information, enter in Tally software find the closing balances of the following commodities. What are their closing balances of Qty. and Amount?

Commodity

GROUP	A	?	B	?	C	?
NAME OF ITEMS	A1	?	B1	?	C1	?
	A2	?	B2	?	C2	?
	A3	?	B3	?	C3	?
	A4	?	B4	?	C4	?
	A5	?	B5	?	C5	?

TRAIL BALANCE AS ON 1-4-2017						
PARTICULAR				DR. AMT	CR. AMT	
CAPITAL					1000000	
CASH				300000		
STOCK						
		QTY.	RATE			
	A1	800	200	160000		
	A2	800	80	64000		
	A3	906	60	54360		
	B2	640	60	38400		
	B3	860	65	55900		
	B4	510	80	40800		
	C3	1230	12	14760		
	C5	1452	15	21780		
	C1	1000	250	250000		
				1000000	1000000	

Purchase Bill

1	Bill No.	Date	Name of Qty.	Qty.	Rate	Amount
	253	4/14/2017	A4	5	25	125
	VK. Enterprises		B3	10	20	200
			C2	12	100	1200
			B5	25	50	1250
			C3	64	60	3840
		Total				<u>6615</u>
2	Bill No.	Date	Name of Qty.	Qty.	Rate	Amount
	323	4/18/2017	A3	15	25	375
	Cash		B2	20	20	400
	Jalaj & Co		C1	25	90	2250
			B4	30	50	1500
			A2	35	60	2100
		Total				<u>6625</u>
3	Bill No.	Date	Name of Qty.	Qty.	Rate	Amount
	11	5/5/2017	A1	55	25	1375
	Ashoka & Sons		B4	60	20	1200
			C5	12	80	960
			B1	20	50	1000
			B2	30	60	1800
		Total				<u>6335</u>
4	Bill No.	Date	Name of Qty.	Qty.	Rate	Amount
	184	5/5/2017	A3	55	26	1430
	Hokam & Sons		B3	60	25	1500
			C3	12	76	912
		Total				<u>3842</u>

Sales Bill

1	Bill No.	Date	Name of Qty.	Qty.	Rate	Amount
	151	4/14/2017	A4	5	30	150
	Cash		B3	10	22	220
			C2	12	124	1488
			B5	25	60	1500
			A2	64	70	4480
		Total				<u>7838</u>
2	Bill No.	Date	Name of Qty.	Qty.	Rate	Amount
	152	4/18/2017	A3	15	30	450
	Rakesh & Sons		B2	20	25	500
			C1	25	95	2375
			B4	30	55	1650
			C4	35	65	2275
		Total				<u>7250</u>
3	Bill No.	Date	Name of Qty.	Qty.	Rate	Amount
	153	4/18/2017	A3	3	30	90
	Umesh & Sons		B2	2	25	50
			C1	6	95	570
			B4	3	55	165
			C4	2	65	130
		Total				<u>1005</u>

4	Bill No.	Date	Name of Qty.	Qty.	Rate	Amount
	154	5/5/2017	A1	55	30	1650
	Cash		B4	60	25	1500
			C5	12	86	1032
			B1	20	55	1100
		Total				<u>5282</u>
5	Bill No.	Date	Name of Qty.	Qty.	Rate	Amount
	155	5/21/2017	A3	30	40	1200
	Cash		B2	25	30	750
			C1	64	95	6080
			B4	81	55	4455
			C5	34	65	2210
		Total				<u><u>14695</u></u>

Q.11 From the following information, enter in Tally software find the closing balances of following:

1	Stock summary of each commodity	?
2	Gross profit	?
3	Net profit	?
4	Balance sheet Total	?

Transaction during the month of April 2016

4/15/2017	Oil purchased from Shukravaar Oil Ltd.	40 LITRE @	₹ 90.00 PER LITRE	₹ 3,600.00
4/20/2017	Besan purchased from Mangalvaar paid by cheque	25 KG @	₹ 108.00 PER KG	₹ 2,700.00

Production during the month

Input		Output	
Oil	15 litre	Namkeen	90 Kg
Besan	60 Kg		
Spices	2 Kg		

Counter sales during the month of Namkeen (Cash Sales)

4/5/2017	14 Kg Namkeen sold @	₹ 200.00	₹ 2,800.00
4/8/2017	12 Kg Namkeen sold @	₹ 205.00	₹ 2,460.00
4/11/2017	15 Kg Namkeen sold @	₹ 210.00	₹ 3,150.00
4/14/2017	16 Kg Namkeen sold @	₹ 215.00	₹ 3,440.00
4/17/2017	14 Kg Namkeen sold @	₹ 220.00	₹ 3,080.00
4/20/2017	cash received from Mohan Lal		₹ 5,000.00
4/23/2017	cash received from Ravivaar in full settlement		₹ 11,800.00
4/26/2017	Rent paid for the month		₹ 3,000.00
4/29/2017	Gas, Water and Electricity Exp.		₹ 1,050.00
4/4/2016	Packing material purchased		₹ 700.00
4/21/2016	paid to Mangalvaar by cheque No. 103121		₹ 18,000.00
4/30/2016	cash deposited in bank		₹ 5,000.00