

Seat No.	
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**B.C.A. (Part - I) (Semester - II) (Faculty of Commerce)
Examination, April - 2014**

FINANCIAL ACCOUNTING WITH TALLY (New)

Sub. Code : 59579

Day and Date : Friday, 25- 04 - 2014

Total Marks : 80

Time : 3.00 p.m. to 6.00 p.m.

Instructions :

- 1) Question No. 8 is compulsory.
- 2) Attempt any four questions from Q.1 to 7.
- 3) All questions carry equal marks.

Q1) Following balances are extracted on 31-03-2004 from the books of Ceebec Ltd.

[16]

Trial Balance

Debit Balances	Amt. ₹	Credit Balances	Amt ₹.
Factory premises at cost	4,50,000	Share capital	
Plant & Machinery cost	3,49,160	Preference	3,00,000
Motor lorries at cost	73,000	Equity	6,00,000
Sundry debtors	1,21,780	Profit & loss A/c	16,240
Bad debts written off	2,850	Gross profit	2,46,640
Rent, Rates	28,400	Provision for doubtful debts	9,000
Advertisement	19,500	Sundry creditors	1,29,640
Cash in hand	68,500	Transfer fee	110
Directors fees	3,600	Accrued wages	12,840
Audit fees	10,000	Staff fund	17,900
Stock 31-03-2004	1,14,600		
Rent & taxes paid in advance	7,980		
Salaries & wages	32,000		
Dividends paid on Pref. shares	21,000		
On equity shares (interim)	15,000		
Discount on issue of shares	15,000		
	13,32,370		13,32,370

The provision for doubtful debts is to be made up to ₹ 10,200. The factory premises, plant & machinery and motor lorries are to be depreciated by 3%, 15% & 20% respectively. The authorised capital of the company is ₹ 10,00,000.

You are required to prepare

- Profit & Loss A/c.
- Balance sheet as on 31-03-2004.

Q2) Given below is the Balance sheet as on 1.04.2010 and Receipts and Payments Account for the year ending 31-03-2011 of Samat Sports Club, Solapur. Prepare Income & Expenditure Account for year ending on 31-03-2011 and the Balance sheet as on that date. [16]

Balance Sheet as on 1.04.2010

Liabilities	Amt. ₹	Assets	Amt ₹
Capital Fund	4,62,500	Play ground	4,00,000
Building Fund	2,50,000	Furniture	18,000
Subscription Received in Advance for the year 2010-2011	4,500	Stock of sports material	22,000
		Building fund investment	2,50,000
		Cash in hand	1,600
		Cash at Bank	8,400
		Outstanding subscriptions	17,000
	7,17,000		7,17,000

Receipts & Payments Account for the year ending 31.03.11

Dr	Cr.				
Receipts	Amt. ₹	Amt. ₹	Payments	Amt ₹	Amt ₹
To Balance b/d			By Sports material		
Cash in hand	1,600		purchased		26,000
Cash at Bank	8,400	10,000	By Salaries & wages		43,500
To Subscription		1,00,900	By Office Rent		63,000
To Admission Fees		6,500	By Telephone charges		3,900
To Donations		28,000	By Printing and Stationery		2,300
To Sundry Receipts		1,350	By Balance C/d		
To Interest on Investment of Building fund		9,000	Cash in hand	6,000	
			Cash at Bank	11,050	17,050
		1,55,750			1,55,750

Adjustments :

- a) Stock of sports material in hand on 31-03-2011 was ₹ 24,000.
- b) Admission fees and Donations are to be capitalised.
- c) Subscription received during the year included ₹ 17,000 for previous year and ₹ 5,000 for the next year. Current years subscription ₹ 14,500 is outstanding.

Q3) What is Tally? Explain accounts groups & Ledger under Tally. [16]

Q4) Explain the Types of shares and Debentures with their concepts. [16]

Q5) What do you mean by 'Not for profit concern'? Distinction between Receipts & Payments Account and Income & Expenditure Account. [16]

Q6) Write the following Accounting Reports in detail [16]

- a) Trial Balance.
- b) Profit & Loss A/c.
- c) Balance Sheet.

Q7) Describe the following Reports in brief : [16]

- a) CST Reports.
- b) TDS Reports.
- c) TCS Reports.
- d) Inventory Reports.

Q8) Write short notes (any two) : [16]

- a) Receipt & Payment A/c.
- b) Creation of Company under Tally.
- c) Types of Share capital.
- d) VAT computation & VAT forms.

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B.C.A. (Part - I) (Faculty of commerce) (Semester - II)

Examination, October - 2015

FINANCIAL ACCOUNTING WITH TALLY

Sub. Code : 59579

Day and Date : Thursday, 29 - 10 - 2015

Total Marks : 80

Time : 11.00 a.m. to 2.00 p.m.

Instructions:

- 1) Question No. 8 is compulsory.
- 2) Attempt any four questions from Q.1 to 7.
- 3) All questions carry equal marks.

Q1) Rohit company ltd. was registered with capital of Rs. 2,00,000 divided into 2,000 equity shares. The trial balance of the co. as on 31 - 3 - 2011 was as follows:

Trial Balance

Particulars	Dr. ₹	Cr. ₹
Issued share capital	-	1,00,000
Motor car	37,000	-
Sundry Debtors	9,600	-
Salaries	15,000	-
Bank Interest	400	-
Rent Received	-	3,500
Travelling Expenses	4,000	-
Machinery	80,000	-
Sales	-	1,05,000
Building	50,000	-
Discount Allowed	1,500	-

Sundry creditors	-	16,800	
Wages	8,000	-	
Bank overdraft	-	12,200	
Stock on 1.4.2010	7,000	-	
Profit & loss Appropriation A/C	-	22,500	
Purchases	30,000	-	
Carriage	2,000	-	
Cash in hand & at Bank	1,000	-	
Printing & stationery	2,000	-	
Repairs & Renewals	1,500	-	
Directors Remuneration	2,500	-	
Audit fees	500	-	
Calls in Arrears	3,000	-	
Interim Dividends	5,000	-	
	2,60,000	2,60,000	

You are required to prepare

- Profit & loss account for the year ended 31st March, 2011 and
- Vertical Balance sheet as on that date after considering the following-
 - Stock on 31.3.2011 is ₹ 6000
 - Create R.D.D. at 5% on debtors
 - Depreciate machinery by ₹ 2000, Building by ₹ 7000 and motor car by ₹ 620.
 - Outstanding wages ₹ 1000
 - Directors declared a final dividend at 20% on paid up capital. [16]

Q2) Lalit kala kendra Mumbai gives you the following information, for the year ended on 31.03.2013. You are required to prepare -

- Income & expenditure A/C for the year ending on 31-3-2013,
- Balance sheet as on 31-03-2013.

Receipt & payment A/C for the year ending 31.03.2013

Receipts	Amt.₹	Payments	Amt.₹
To Balance b/d		By stationery	500
Cash in hand	1,300	By furniture purchased	5000
Cash at Bank	9,500	By Investments	10,000
To locker rent	500	By expenses of Drama	3350
To Entrance fees	1,900	By postage & telegram	250
To sale of old newspapers	150	By magazines & newspapers	400
To receipt from Drama	7,850	By salaries	2200
To legacies	11,000	By Balance c/d	
To miscellaneous receipts	800	Cash in hand	300
		Cash at Bank	11,000
	33,000		33,000

Additional Information

- Capital fund on 1 - 04 - 2012 was ₹ 10,800
- Legacies are to be capitalised
- Outstanding salary ₹ 300
- 50% of entrance fees are to be capitalised.

[16]

Q3) What is 'Tally'? State the important features of tally. [16]

Q4) What is debenture? Explain the classification of Debentures. [16]

Q5) What do you mean by 'Not for profit concern'? Distinction between receipt & payment A/C and income & expenditure A/C. [16]

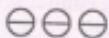
Q6) Write a note on Generating Accounting Reports. [16]

- a) Profit & loss A/C Report
- b) Balancesheet Report

Q7) Explain the concept of grouping of accounts & ledgers under tally. [16]

Q8) Write short notes (Any two) [16]

- a) Interest computation
- b) Types of shares
- c) Capital expenditure & revenue expenditure
- d) TCS reports



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Total No. of Pages : 4

**B.C.A. (Faculty of Commerce) (Part - I) (Semester - II) (New)
Examination, April - 2016**

**Paper - 204 : FINANCIAL ACCOUNTING WITH TALLY
Sub. Code : 59579**

Day and Date : Saturday, 23 - 04 - 2016

Total Marks : 80

Time : 3.00 p.m. to 6.00 p.m.

Instructions : 1) Q.No. 8 is compulsory.

2) Solve any Four questions from QNo - 1 to QNo. - 7.

3) All questions carry equal marks.

Q1) A Company Ltd., was registered with capital of Rs. 2,00,000 divided in 2000 equity shares. The trial Balance of the company as on 31st March 2014 was as under.

[16]

Trial Balance

Particular	Rs.	Rs.
Issued Share Capital		1,00,000
Motor	37,000	
Sundry Debtors	9,600	
Salary	15,000	
Bank Interest and Charges	400	
Rent Received		3,500
Travelling Expenses	4,000	
Machinery	80,000	
Sales		1,05,000

P.T.O.

Building	50,000	
Discount Allowed	1,500	
Sundry Creditors		16,800
Wages	8,000	
Bank Overdraft		12,200
Stock on 1-4-2013	7,000	
Profit & Loss appropriation account		22,500
Purchases	30,000	
Carriage	2,000	
Cash-in-hand and at Bank	1,000	
Printing & Stationery	2,000	
Repairs & Renewals	1,500	
Director's Remuneration	2,500	
Audit Fees	500	
Calls in arrears	3,000	
Interim Dividend	5,000	
	2,60,000	2,60,000

Adjustments:

- Stock on 31-3-2014 Rs. 6,000.
- Create reserve for Doubtful Debts an 5% on Debtors.
- Depreciation on Machinery by Rs. 2,000, Building Rs. 7,000 and Motor Rs. 620.
- Outstanding Wages were Rs. 1,000.
- Director declared a final dividend at 20% on paid up capital.

Prepare Trading Account, Profit & Loss Account, Profit & Loss Appropriation Account for the year ending 31-3-2014 and Balance Sheet on that date.

Q2) Given below is the Receipt and Payment Account of Nasik Sports Society for the year ended 31st December 2014. [16]

Receipts and Payments Account

Dr.			Cr.
Receipt	Rs.	Payments	Rs.
To Entrance Fees	20,000	By Salaries	20,000
To Donation for Building	2,50,000	By Gardening	3,000
To General Donation	30,000	By Building	2,00,000
To Subscriptions	40,000	By Printing & Stationary	2,000
To Interest on Investments	1,000	By Furniture	40,000
To Rent Received	9,000	By Telephone Charges	4,000
		By Sports Equipments	30,000
		By Insurance	1,000
		By Investments	40,000
		By Balance	10,000
	3,50,000		3,50,000

Additional Information:

- Subscriptions outstanding for the year 2014 Rs. 8,000.
- Subscriptions received in advance for the year 2015 Rs. 500.
- Salaries outstanding Rs. 1,000.
- Prepaid insurance Rs. 3,000
- Half of the entrance fees are to be capitalised.
- Depreciate Building by 4%, Furniture by 10% and Sports Equipments by 20%.

Prepare:

- Income and Expenditure Account for the year ended 31st December, 2014.
- Balance Sheet as on that date.

Q3) Explain the concept of Group and Ledger in Tally.

[16]

Q4) Describe concept of VAT. What are the different benefits of VAT?

[16]

Q5) What is Voucher? Explain different types of Vouchers.

[16]

Q6) Describe various features of Tally and explain creation of company using Tally.

[16]

Q7) Explain the following:

[16]

- Report of Profit & Loss Account.
- Types of Shares Capital.

Q8) Write short answer (Any Two):

[16]

- Types of Debentures.
- Order Processing.
- Gate way of Tally.
- Format of Income and Expenditure Account.

- Outstanding Vouchers.
- Director declared a final dividend of 20% on paid up capital of Rs. 1.5 million using extract from Profit and Loss Account. Profit & Loss Account for the year ending 31-3-2014 and Balance Sheet as that date.

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B.C.A (Part - I) (Semester - II) Examination, November- 2016
FINANCIAL ACCOUNTING WITH TALLY (Paper - 204)
Sub. Code : 59579

Day and Date : Wednesday, 16-11-2016

Total Marks : 80

Time : 10.30 a.m. to 1.30 p.m.

Instructions :

- 1) Q.No. 8 is compulsory.
- 2) Solve any four questions from Q.1 to Q.7.
- 3) All questions carry equal marks.

Q1) Following is the Trial Balance of X Ltd. co. with a authorised capital of Rs. 10,00,000 [16]

Particulars	Debit (₹)	Particulars	Credit (₹)
Legal charges	1,200	Share Capital	5,00,000
Machinery	3,40,000	Sundry Creditors	25,000
Salary	20,000	General Reserve	35,000
Loose Tools	15,000		
Wages	19,500	Profit & loss A/c	15,000
Building	3,50,000	15% Debentures	90,000
Furniture	10,000	Bank overdraft	11,000
Opening Stock	55,000	Sales	4,44,000
Cash Balance	4,500		
Preliminary expenses	7,500		
Purchases	2,25,000		

P.T.O.

Motor Van	25,000		
Repairs	2,500		
Goodwill	20,800		
Debenture Interest	6,000		
Sundry Debtors	18,000		
	11,20,000		
			11,20,000

Adjustments:

- Closing stock is valued at cost Rs. 85,000
- Provide 10% depreciation on machinery & motor van.
- Transfer Rs. 7,000 to General Reserve.
- Directors proposed 15% dividend on paid up capital.
- Provide Rs. 8,000 for tax provision.

Q2) The Green Valley School, Lonawala has presented the following information and with this you are required to prepare [16]

- Income & expenditure A/c for the year ending 31/3/2010.
- Balance sheet as on 31/3/2010

Balance Sheet as on 31/3/2009

Liabilities	Amt.₹	Assets	Amt.₹
Capital fund	6,54,000	Cash in hand	4,500
		Cash in bank	9,500
		Building	5,00,000
		Furniture	60,000
		Books	30,000
		Fixed Deposit	50,000
	6,54,000		6,54,000

Receipts & Payments Accounts for the year ending 31/3/2010

Dr.

Cr.

Receipts	Amt. ₹	Payments	Amt. ₹
To Balance b/d		By Salary paid	1,05,000
Cash in hand	4,500	By Books	10,000
Cash in Bank	9,500	By Stationery & Printing	20,500
To Tuition Fees	85,000	By Office Rent	5,000
To Fine Collection	2,600	By Repairs & Maintenance	12,000
To Admission Fees	10,000	By Sports Expenses	4,300
To Donations	50,000	By Annual Gathering Expenses	7,000
(to be capitalized)		By Furniture	40,000
To Interest received	2,500	By Balance c/d	
To Government Grant (Revenue)	1,00,000	Cash in hand	1,300
		Cash in Bank	59,000
	2,64,100		2,64,100

Additional Information:

- Outstanding Tuition Fees ₹12,000.
- Outstanding Salaries ₹6,000.
- Depreciate Books by ₹6,500 & Furniture by ₹7,000.

Q3) What is 'Tally'? Explain the important features of Tally & also various steps for creation of company? [16]

Q4) What do you understand by 'Company'? State the meaning of shares & types of share capital. [16]

Q5) Explain the report of profit & loss A/c & Balance sheet. [16]

Q6) What do you mean by 'Non - Trading Concern'? [16]
Explain in detail Income & expenditure A/c.

Q7) Explain the following Reports: [16]

- a) TDS Reports
- b) TCS Reports
- c) CST Reports
- d) Inventory Reports

Q8) Write Short Notes on any two: [16]

- a) Groups & Ledgers.
- b) Debentures.
- c) Interest Computation.
- d) Gateway of Tally.



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B.C.A. (Faculty of Commerce) (Part - I) (Semester - II)
Examination, April - 2017

FINANCIAL ACCOUNTING WITH TALLY (Paper - 204)
Sub. Code : 59579

Day and Date : Friday, 21 - 04 - 2017

Total Marks : 80

Time : 3.00 p.m. to 6.00 p.m.

Instructions :

- 1) Question No. 8. is compulsory.
- 2) Solve any four questions from Q.1 to Q.7.
- 3) All questions carry equal marks.

Q1) Shweta Company Ltd. was registered with a nominal capital of Rs. 6,00,000 in equity shares of Rs. 10 each. The following is the list of balances taken from its books on 31-12-2014

[16]

Particulars	Debit (₹)	Credit (₹)
Premises	3,00,000	-
Machinery	3,30,000	-
Calls in arrears	7,500	-
Interim Dividend paid	37,500	-
Furniture	12,000	-
Paid up Capital	-	4,00,000
7% Debentures	-	3,00,000
Goodwill	20,200	-
Sundry Debtors	87,000	-
Sundry Creditors	-	38,000
Opening stock	75,000	-
Bills payable	-	38,500
Sales	-	4,20,000
General Reserve	-	32,000
Bad debts Reserve	-	3,500

P.T.O.

Profit & loss A/C (Cr.)	-	14,000
Cash at Bank	40,650	-
Share brokers commission	5,000	-
Wages	84,000	-
Purchases	1,85,865	-
Freight	13,115	-
Sundry Expenses	16,000	-
Salaries	15,335	-
Directors fees	5000	-
Bad debts	2,835	-
Debenture interest paid	9,000	-
Total	12,46,000	12,46,000

Prepare Trading and Profit & Loss A/C for the year ended 31st Dec. 2014 & Balancesheet as on that date, in proper form after taking into consideration the Following Adjustments.

- 1) Depreciate machinery by 10%, premises by 5% & furniture by 10% p.a.
- 2) Write off 50% of share brokers commission.
- 3) Provide for baddebts & doubtful debts at 5% on sundry debtors.
- 4) Stock on 31st Dec. 2014 was valued at cost Rs. 1,30,000.
- 5) Transfer Rs. 2000 to General Reserve.

Q2) OM Shanti Mandal was established on 01.04.2011 & the following is the accounting information for their first year i.e. 2011 to 2012. [16]

Receipts & Payments A/C for the year ending 31/3/2012.

Receipts	Amt. ₹	Payments	Amt. ₹
To Subscription	95,000	By Furniture	20,000
To Entrance fees	10,000	By Books	15,000
To Donations	75,000	By Printing & stationery By Newspapers etc.	5,000 2,500

		By Office Rent	7,300
		By Salary	8,400
		By Fixed Deposit	1,00,000
		By Balance c/d	
		cash in hand 1800	
		cash at Bank 20,000	21,800
	1,80,000		
			1,80,000

Adjustments:

- 1) Depreciate furniture by ₹1000.
- 2) Entire amount of Entrance fees & donations are to be capitalised.
- 3) There are 1000 members, each paying ₹100 as annual subscription.
- 4) Outstanding salaries ₹600 and office Rent ₹700.

Q3) State the important features of 'Tally' & explain 'creation of company'. [16]

Q4) Explain the following: [16]

- a) Types of shares.
- b) Classification of Debentures.

Q5) What do you mean by 'Not for profit organisation'. Explain the difference between Receipt & Payment A/C and Income & Expenditure A/C. [16]

Q6) Describe the following reports in brief: [16]

- a) CST Reports.
- b) TDS Reports.
- c) TCS Reports.
- d) Inventory Reports.

Q7) Explain the voucher entry with bill wise details Interest Computation using Tally. [16]

Q8) Write short answer (Any two): [16]

- Order Processing.
- Classification of share capital.
- Concept of VAT.
- Gateway of Tally.

₹ ₹ ₹

Q9) Prepare Trading and Profit & Loss A/C for the year ended 31st Dec. 2014, considering the Following Adjustments. [16]

- Depreciate machinery by 10%, premises by 5% & furniture by 10%.
- Write off 50% of share brokers commission.
- Provide for baddebs & doubtful debts at 5%.
- Stock on 31st Dec. 2014 was valued at Rs. 22,000.
- Transfer Rs. 2000 to General Reserve.

Q10) OM Shanta Mandal was established on 01.04.2011 & the following is the accounting information for their first year i.e. 31st Dec. 2012. [16]

Q11) Prepare Receipts & Payments A/C for the year ending 31st Dec. 2012. [16]

Receipts	Amount	Payments	Amount
To Subscriptions	95,000	By Bank	90,000
To Entrance fees	10,000	By Books	10,000
To Legal expenses	15,000	By Professional fees	15,000
		By Newspapers etc.	5,000

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B.C.A. (Part - I) (Semester - II) Examination, October - 2017
Paper - 204, Financial Accounting With Tally
Sub. Code : 59579

Day and Date : Friday, 13 - 10 - 2017 **Total Marks : 80**

Time : 10.30 a.m. to 01.30 p.m.

Instructions :

- 1) Q.No. 8 is compulsory.
- 2) Solve any Four questions from Q.No. - 1 to Q.No. - 7.
- 3) All questions carry equal marks.

Q1) From the following information supplied to you, prepare Income & expenditure A/c for the year ending on 31/3/13 & Balancesheet as on that date for suryodaya club, Nasik. **[16]**

Balancesheet as on 1/4/2012

Liabilities	Amt. ₹	Assets	Amt. ₹
Capital fund	50,000	Land	60,000
Bank overdraft	35,000	Outstanding subscription	5,000
Outstanding salary	2000	Prepaid Insurance	2,500
		premium cash in hand	9,500
		furniture	10,000
	87,000		87,000

Receipts & Payments A/c for the year ended 31/3/13

Receipts	Amt. ₹	Payments	Amt. ₹
To Balance b/d	9,500	By Bank overdraft (Repaid)	35,000
To Subscription	95,000	By Salary	12,500
To Admission fees	7,500	By Insurance Premium	8,000
		By Interest	1700
		By Miscellaneous exp.	4,400
		By Furniture	20,000
		By Balance c/d	
		cash in hand	5,400
		cash at Bank	25,000
	1,12,000		1,12,000