[This question paper contains 8 printed pages.]

Your Roll No..............

Sr. No. of Question Paper : 6009 **H**

Unique Paper Code : 2414001204

Name of the Paper : Computerised Accounting System

Name of the Course : **Common prog group (GE) UGCF**

Semester : II (CBCS)

Duration : 2 Hours Maximum Marks : 60

Instructions for Candidates

1. Write your Roll No. on the top immediately on receipt of this question paper.
2. Question No. **1** is compulsory. Attempt any other **two** questions from remaining.
3. **All** questions carry equal marks.
4. Use of simple calculator is allowed.
5. Answers may be written either in English or Hindi; but the same medium should be used throughout the paper.

P.T.O.

(b) Discuss the three types accounts with appropriate examples.

3. Distinguish between manual accounting and computerized accounting system. Also, highlight the major advantages and limitations of computerized accounting system.

4. Write short notes on the following :

(i) Various types of accounting vouchers in Tally

(ii) Procedure for creating inventory records in Tally

(iii) Components of Gateway of Tally

5. Pass journal entries in the books of ABC Limited located in Delhi having GSTIN: 07AAAAA1234A1ZA and state the name of appropriate voucher in Tally for the following transactions :

(i) Purchased 50 units of Microwave @ ₹50,000 plus GST 18% from XYZ Traders of Delhi.

(ii) Paid ₹29,00,000 to XYZ Traders in full settlement on account of above transaction.

(iii) Sold 20 units of Microwave @ ₹55,000. plus GST 18% to PQR Ltd. from Mumbai.

(iv) Purchased furniture on 1st October, 2022 worth ₹1,00,000 in cash from MN Ltd. (GST not applicable).

Also discuss the process of setting up GST configurations in Tally to generate various GST Reports.

1. निम्नलिखित ट्रायल बैलेंस और जानकारी से, 31 मार्च, 2023 को समाप्त वर्ष के लिए मेसर्स एक्सवाईजेड ट्रेडर्स का ट्रेडिंग खाता और लाभ और हानि खाता और उस तिथि के अनुसार एक बैलेंस शीट तैयार कीजिए :

विवरण	डेबिट (₹)	क्रेडिट (₹)
पूंजी	–	10,00,000
आहरण	1,20,000	–
भूमि एवं भवन	9,00,000	–
संयंत्र और मशीनरी	2,00,000	–
फर्नीचर	50,000	–
बिक्री	–	14,00,000
जावक रिटर्न	–	60,000
व्यापार प्राप्तियां	1,84,000	–
बैंक ऋण	–	3,00,000

छात्रों के लिए निर्देश

1. इस प्रश्न-पत्र के मिलते ही ऊपर दिए गए निर्धारित स्थान पर अपना अनुक्रमांक लिखिए।
2. प्रश्न संख्या 1 अनिवार्य है। अन्य बचे प्रश्नों में से कोई दो प्रश्न और करें।
3. सभी प्रश्नों के अंक समान हैं।
4. साधारण कैलकुलेटर उपयोग की अनुमति है।
5. इस प्रश्न-पत्र का उत्तर अंग्रेजी या हिंदी किसी एक भाषा में दीजिए, लेकिन सभी उत्तरों का माध्यम एक ही होना चाहिए।

1. From the following Trial Balance and information, prepare Trading Account & Profit and Loss Account of M/s XYZ Traders for the year ended 31st March, 2023 and a Balance Sheet as on that date :

Particulars	Debit (₹)	Credit (₹)
Capital	–	10,00,000
Drawings	1,20,000	–
Land and Building	9,00,000	–
Plant and Machinery	2,00,000	–
Furniture	50,000	–
Sales	–	14,00,000
Return Outward	–	60,000
Trade Receivables	1,84,000	–
Bank Loan	–	3,00,000
Purchases	8,00,000	–
Returns Inward	50,000	–

Carriage Inward	50,000	–
Sundry Expenses	50,000	–
Printing and Stationery	1,000	–
Insurance Premium	20,000	–
Bad Debts	4,000	–
Opening Stock	2,13,000	–
Salaries and Wages	1,85,000	–
Trade Payables	–	5,33,800
Trade expenses	48,000	–
Cash at Bank	3,46,000	–
Cash in Hand	72,800	–
TOTAL	**32,93,800**	**32,93,800**

Additional Information :

(i) The cost of closing stock on 31st March, 2023 was ₹3,00,000.

(ii) Insurance premium includes ₹5000 relating to the accounting year 2023-24.

(iii) Good worth ₹10,000 drawn by the proprietor for personal use.

(iv) Charge depreciation at 20% on plant & machinery and at 10% on furniture.

2. (a) What are fundamental accounting assumptions? Explain with suitable examples.