



RB-4999

P. G. Dip. in Computer Based Accounting Examination
April / May – 2010
Financial & Cost Accounting : Paper - III

Time : 2 Hours]

[Total Marks : 40

Instruction :

नीचे दृष्टायेक निशानीवाणी विगतो उत्तरवडी पर अवश्य लपवी. Fillup strictly the details of signs on your answer book.	Seat No. :
Name of the Examination :	<input type="text"/>
P. G. Dip. in Computer Based Accounting	<input type="text"/>
Name of the Subject :	<input type="text"/>
Financial & Cost Accounting - 3	<input type="text"/>
Subject Code No. : <input type="text" value="4"/> <input type="text" value="9"/> <input type="text" value="9"/> <input type="text" value="9"/>	<input type="text"/>
Section No. (1, 2,.....): <input type="text" value="Nil"/>	
Student's Signature	

- 1 Define computerized Accounting system and explain how it differs from Manual Accounting System. **10**
- 2 Define Cost Accounting and narrate merits and demerits with suitable example. **10**

OR

- 2 Write a note on Cost Accounting Methods and Techniques.
- 3 Journalize the following transactions and post them into ledger. **10**

January, 2010

- 1 Ganesh started his business with Rs.20,000
- 2 Borrowed Rs.5000/- from Mahesh
- 3 Deposited into the Bank Rs.10,000
- 4 Purchased fixed assets for Rs.5,000
- 5 Bought goods for Rs.1500
- 6 Sold goods for Rs.9000
- 7 Purchased goods on credit from Ramesh for Rs.20000
- 8 Sold goods on credit to Shyam for Rs.12000

- 9 Received Rs. 11,880 from shyam after allowing him Cash discount Rs.120
- 10 Paid Rs.19,800 to Ramesh after receiving Cash Discount Rs. 200
- 11 Paid Salary Rs.1,000 to Sevakram
- 12 Withdrew Rs. 1000 for his personal use.
- 13 Withdrew goods worth Rs. 1000 for private purpose.
- 14 Cash deposited into Bank Rs.1000
- 15 Cash withdraw from bank for personal purposes Rs.1000
- 16 Withdrew from bank for official use Rs.1000
- 17 Received a cheque from Mr X, a customer, For Rs. 1000
- 18 Deposited the cheque of Mr. X in the bank
- 19 Cheque for Mr. X dishonoured Rs.1000
- 20 Bought goods from Ram Rs.2100 and supplied these goods to Mohan for Rs.3000
- 21 Mohan returned goods worth Rs.100 which in turn were sent to Ram.
- 22 Supplied goods costing Rs.600 to Mohan and issued invoice at 10% above cost and allowed 5% trade discount.

4 Write notes (any two)

10

- (1) Trial Balance
 - (2) Allocation of overheads
 - (3) Break Even Point.
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