RAN-2411000902040001

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Bachelor of Computer Applications (Sem. - II) (NCP-NEP) Examination September - 2025

MDC - Computerized Financial Accounting (Paper - I)

Time: 2 Hours] **[Total Marks: 50**

સૂચના : / Instructions	Seat No.:
(1) ઉપરોક્ત દર્શાવેલ વિગતો ઉત્તરવહી પર અવશ્ય લખવી. Fill up strictly the above details on your answer book. (2) Sketch neat and labelled diagram wherever necessary. (3) Figures to the right indicate full marks of the question. (4) All questions are compulsory.	Student's Signature

Q. 1. **Answer Any 7** **(14)**

1. What do you mean by Capital?
2. The accounting system used by small traders is known as
3. Classify the following account into Real, Personal and Nominal account.
   (A) Capital (B) Discount paid
4. What is Ledger?
5. What is barter transaction?
6. What is Book keeping?
7. List down the method of Trial balance.
8. What is Trial balance?
9. State whether the following statement is true or false
   A. Bank is Real Account
   B. Goodwill Account is a personal Account.

Q. 2. Write journal entry of business commenced by Shri Maulik Shah with a name of Shah Traders: **(12)**

2025 April

1. Brought ₹50,000 cash, debtors ₹20,000, stock of goods ₹10,000 and creditors of ₹5,000 and commenced business.
2. Deposited cash ₹20,000 with Vijaya Bank and opened account.
3. Goods of ₹20,000 purchased from Sumul at 10% trade discount and 10% cash discount. Paid half amount by cheque
4. A furniture of ₹15,000 purchased on credit from 'Punit Furniture Mart'. A carriage of ₹100 paid in cash.
5. A defective goods of ₹3,000 returned to Sumul
6. Withdrawn goods of ₹300 and cash ₹200 for personal use.
7. Paid ₹500 for refreshment at inaugural function of shop
8. ₹400 received for commission.
9. Paid ₹500 for shop rent and ₹300 for house rent.
10. A cheque of ₹800 received for brokerage.

OR

Q. 2. From the following transactions, prepare three columnar cash book of Namrata : **(12)**

2025 August

1: Opening cash balance ₹7,000, opening bank balance ₹6,000.

3: Cash purchase ₹ 6,000; cash sales ₹ 7,000.
5: ₹ 3,000 is deposited in the bank.
6: As more funds are required in the business, a loan of ₹ 5,000 is taken from Prabhu bearing 8% interest rate.
8: Goods of ₹ 3,000 sold to Mansi at 10% cash discount, Mansi issued a cheque of the necessary amount, which is deposited in the bank.
10: Goods of ₹ 7,000 purchased from Dvij and 50% of the amount is immediately paid by cash.
12: Salary of ₹ 3,000, wages of ₹ 500 and stationery of ₹ 200 are paid by cheque.
14: Commission of ₹ 1,000 and brokerage of ₹ 500 received by cash.
16: Bank credited interest ₹ 100 on balance in Namrata's bank.
17: ₹ 2000 withdrawn from the bank for the payment of the electricity bill.
20: ₹ 1,000 paid for the electricity bill and remaining ₹ 1,000 is taken for personal use from the business.
22: Goods of ₹ 5,000 sold to Parth, he issued a cheque of the necessary amount after deducting cash discount at the rate of 10%, which is immediately deposited in the bank.
25: Cheque issued by Parth is dishonoured.
28: Cheque of ₹ 6,050 is issued to Bansari towards an old debt. Total debt was of ₹ 6,100.
29: Gopi has paid ₹ 2,000 by cash in full settlement of the debt ₹ 2,040.
31: After keeping cash on hand of ₹ 5,000, remaining amount is deposited in the bank.

Q. 3. Prepare Purchase Book, Sales Book, Purchase Returns Book and Sales Returns Book in the books of P. K. Stores from the following transactions: **(12)**

2025 April.

1. Purchased goods of ₹ 30,000 from Ramanuj at 10% trade discount. Bill no. 120.
4. Purchased goods of ₹ 12,000 from Nirmi at 10% cash discount. Credit period 1 month. Bill no. 350.
6. Sold goods of ₹ 15,000 to Suresh at 5% trade discount and 3% cash discount under Bill no. 350.
11. Purchased goods of ₹ 10,000. Cash Memo no. 58.
15. Suresh returned goods of ₹ 3,000. Credit note no. 20 sent to Suresh.
17. 40% goods returned to Nirmi and debit note no. 17 sent.
19. Purchased furniture of ₹ 7,000 from Shree Saraswati Furniture Mart.
20. Purchased goods of ₹ 90,000 from Aunty. Half of the amount paid immediately.
21. All the goods purchased from Aunty sold to Bala for ₹ 1,08,000. Credit one month. Trade discount 10%. Bill no. 360.
23. Bala returned half of the goods which was sent to Aunty.
24. Karan placed an order for ₹ 30,000 at 10% trade discount for supply of goods.
25. Goods sent to Karan as per order. ₹ 500 added for carriage under bill no. 365.
26. Cash purchase ₹ 16,000 and cash sales ₹ 20,000.
27. Returned goods to Sweety of ₹ 10,000 which was purchased in October and sent debit note no. 20.
30. Karan returned half of the goods and proportionate amount of carriage was given credit.

OR

Q. 3. From the following transactions, prepare petty cash book of Jigar: **(12)**

2025

Oct. - 1. Opening petty cash balance of ₹ 4,000.
1. Amount received from the chief cashier ₹ 1,000.

3. Wages of ₹600 and carriage of ₹400 are paid.
5. ₹700 paid for postage and postal stamps expenses.
8. ₹200 paid for wages.
10. ₹400 paid for stationery expenses.
12. ₹150 paid for Tea and Refreshment expenses.
14. ₹500 received from the chief cashier.
15. Misc. expenses paid ₹500.
17. ₹400 given to Mishal for the payment of misc. expenses.

Q. 4. Write short notes on (Any Two) **(12)**

1. Branches of Accounting
2. Accounting Equations
3. Disadvantage of Single-Entry system.
