

**2411000902040001**  
**EXAMINATION MARCH 2025**  
**BACHELOR OF COMPUTER APPLICATION (NCF-NEP)**  
**(SECOND SEMESTER)**  
**MDC-COMPUTERIZED FINANCIAL ACCOUNTING**

[Time: As Per Schedule]

[Max. Marks: 50]

**Instructions:**

**1. Fill up strictly the following details on your answer book**

- a. Name of the Examination : **BACHELOR OF COMPUTER APPLICATION (NCF-NEP) (SECOND SEMESTER)**
  - b. Name of the Subject : **MDC-COMPUTERIZED FINANCIAL ACCOUNTING**
  - c. Subject Code No : **2411000902040001**
2. Sketch neat and labelled diagram wherever necessary.
  3. Figures to the right indicate full marks of the question.
  4. All questions are compulsory.

Seat No:

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Student's Signature

**Q.1 Answer Any 7**

**14**

1. What do you mean by Cost accounting?
2. List down the types of real accounts
3. What are the rules of Debit and Credit?
4. Give the meaning of book-keeping
5. What is non-economic transaction?
6. What is Trade discount?
7. What is Bad Debt?

8. Classify the following account into Real, Personal & Nominal Account:

- |            |               |
|------------|---------------|
| 1. Cash    | 2. Commission |
| 3. Drawing | 4. Salary     |

9. Give the definition of journal.

**Q.2** Enter the following transactions of Shri Ram in his Journal:

**12**

July 2022

- 1: Opened a bank account with ₹10,000.
- 2: Received a cheque from Krishna ₹ 5,000.
- 3: Cheque received from Krishna is paid into bank.
- 4: Received a crossed cheque from Gopal ₹20,000, which was paid into bank.
- 5: A machine was purchased for ₹50,000 and paid for it by a cheque. The installation charges of the machine ₹ 1,000 is paid in cash.
- 6: Sold goods for cash ₹2,000 and paid half the amount into the bank.
- 7: Withdrawn ₹1,000 for personal use and ₹ 2,000 for office use from bank.
- 8: Given a cheque of ₹5,000 to Jagannath on account.
- 9: Paid ₹8,000 for salary in cash and fire insurance premium ₹12,000 by a cheque.
- 10: Bank has debited ₹50 to our account for bank charges and credited ₹100 for interest.
- 11: Given a cheque of ₹11,500 to Kanaiya in full settlement of our dues of ₹11,000 to him.

**OR**

From the following transactions, prepare petty cash book of Shri Prithvi as per petty imprest system:

**12**

2020

1. Cash received from the chief cashier ₹ 5000.

2. ₹500 for printing charges of bill book and ₹350 for other stationery items are paid.
5. Postage expenses paid ₹200.
7. Carriage ₹50 and wages of ₹50 paid.
10. ₹100 is paid to Brij towards salary.
12. ₹200 is given to Sanju for the payment of misc. expenses.
18. Carriage of ₹50 and stationery expenses of ₹300 are paid.
20. ₹ 100 paid for misc. expenses.
24. ₹ 80 paid for postal stamps.
28. ₹ 350 for wages and 70 for misc. expenses are paid.

**Q.3** From the following transactions of Shri Sharvil Shah, prepare his three columnar Cash book: **12**

June

2022

- 1: Cash on hand ₹4,500 and Bank balance ₹24,000.
- 3: Cash sales ₹15,000 and Cash purchases ₹3,000.
- 5: Received a crossed cheque of ₹10,000 against a bill receivable on presentation on the date of maturity.
- 7: A creditor Shri Lalit was paid ₹5,000 at a cash discount of 2% by a cheque.
- 8: A thousand-rupee note was exchanged for change, from which a fifty-rupee note was found to be duplicate.
- 9: Goods worth ₹20,000 was purchased from Pathik at 10% trade discount and 5% cash discount and the amount was paid by a cheque.
- 11: A cheque of ₹7,500 deposited in the bank was received from Dinesh in full settlement of his account. His account showed a debit balance of ₹7,600.
- 12: Purchased a machine of ₹13,000 and paid ₹500 for installation charges and sold old furniture for 1,500.
- 15: Withdrew from the bank ₹2,000 for office expenses and ₹1,500 for personal use.

- 17: Paid salary to clerk ₹1,500 in cash and paid daughter's college fees ₹2,200 by a cheque.
- 18: A cheque received from Dinesh and deposited in the bank was dishonored. In return, cash was received immediately.
- 20: Interest credited by bank ₹100.
- 30: ₹4,500 cash was kept on hand and the remaining amount was deposited in the bank.

**OR**

**12**

The following list of balances, prepare a Trail balance as on 31<sup>st</sup> March 2024

Name of the Accounts	₹
Opening Stock	10000
Machinery	2000
Creditors	10000
Bank overdraft	6000
Purchases	10000
Discount Allowed	100
Sales	20000
Loan from Z	2000
Carriage inwards	1000
Investments	4000
Returns inwards	100
Returns Outwards	200
Insurance premium	300
Interest on loan	200
Capital	23100
Furniture	20000
Debtors	10000
Salary	2000
Interest on investment	400
Advertisement	1000
Drawings	1000

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

**12**

1. Branches of Accounting
2. Accounting equation
3. Features of Book-Keeping

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