

2018

CBCS

1st Semester

COMMERCE

PAPER—C1P (S2)

(General)

(Practical)

Full Marks : 20

Time : 45 Minutes

The figures in the right-hand margin indicate full marks.

Candidates are required to give their answers in their own words as far as practicable.

Computerised Accounting System

- 1.** You are supposed to maintain the accounts of ABC Co. Ltd. in Tally Accounting package. The Balance Sheet of the company as on 01.04.2018 is as follows :

(Turn Over)

<i>Liabilities</i>	Amount Rs.	Assets	Amount Rs.
Capital A/c's	3,70,000	Plant & Machinery	1,20,000
12% debenture	60,000	Land & Building	2,05,000
Sundry Creditors R. Ltd.	50,000	Sundry Debtors S. Ltd.	75,000
Outstanding Salary	20,000	Cash-in-hand	40,000
		Cash at UCO Bank	60,000
	5,00,000		5,00,000

Following transactions were made during the year :

5.04.2018 : Paid outstanding salary.

17.05.2018 : Paid Electricity charges amounting Rs. 5000.

16. 2018 : Subscribed for the 'Management Consultant' Journal paying Rs. 2400 by cheque. The subscription period is from July 2015 to June 2018.

22.08.2018 : Received payment from S. Ltd. Rs. 20,000.

15.09.2018 : Withdrawn from UCO Bank Rs. 5,000.

11.10.2018 : Purchased Stationery consumables worth Rs. 12,500.

- (i) Create a Company using your name and prepare the Balance sheet.
- (ii) Pass the above journal entries.
- (iii) Display :
 - (a) Balance Sheet in Statement form in details.
 - (b) Profit & Loss Account in T-form in details.
 - (c) Day Book. 5+7+3

**[Practical Note Book : 2 Marks ;
Viva-Voce : 3 Marks]**
