

MAHARASHTRA STATE BOARD OF VOCATIONAL EDUCATION EXAMINATIONS, MUMBAI

Examination—July, 2017

CERTIFICATE COURSE IN COMPUTERIZED ACCOUNTING USING TALLY

[वेळ — ३ तास]

(एकूण गुण—१००)

कॉम्प्युटराईज्ड अकाउंटिंग युझिंग टॅली (थिअरी-१)

सूचना.—(१) सर्व प्रश्न सोडविणे आवश्यक आहेत.

(२) उजवीकडील अंक पूर्ण गुण दर्शवितात.

गुण

१. (अ) दोन ते तीन वाक्यात उत्तरे लिहा (कोणतेही दहा) :—

१०

- (१) Accounting चे एक्स्टर्नल युझर कोण आहे ?
- (२) Bookkeeping चे तीन objectives सांगा.
- (३) Accounting चे दोन फायदे सांगा.
- (४) Voucher म्हणजे काय ?
- (५) Trade Receivable and Trade Payable म्हणजे काय ?
- (६) 'Bookkeeping' आणि 'Accounting' मधील फरक स्पष्ट करा.
- (७) फिलींग बॅक ऑर्डर्स म्हणजे काय ?
- (८) बॅड डेब्ट्स म्हणजे काय ?
- (९) ईझी सेट-अपमधील पर्याय सांगा.
- (१०) आऊट स्टॅण्डिंग एक्सपेन्सेस म्हणजे काय ?
- (११) चार्ट ऑफ अकाउंट स्पष्ट करा.
- (१२) लेजर्स म्हणजे काय ?

(ब) गाळलेल्या जागा भरा :—

१०

- (१) Goods Purchase for resale म्हणजे
- (२) Excess of current assets over current liabilities ला म्हणतात.
- (३) Assets बिझनेसमध्ये कायमस्वरूपी वापरासाठी खरेदी केल्या जातात.
- (४) Balance sheet म्हणजे Assets आणि चे स्टेटमेंट होय.
- (५) Current Assets ह्या पेक्षा अधिक द्रव असतात.
- (६) Transactions चे दोन प्रकार म्हणजे होय.
- (७) Assets and Liabilities मधील फरक दर्शवितो.
- (८) जी व्यक्ती फक्त एकटाच बिझनेसचा मालक असतो त्याला म्हणतात.
- (९) Property of the business म्हणजे
- (१०) दोन व्यक्ती किंवा घटकांमधील डिलींग म्हणजे

२. थोडक्यात उत्तरे लिहा (कोणतेही दोन) :— १६
- (अ) **Tally** चे वैशिष्ट्ये स्पष्ट करा.
- (ब) **Accounting** चे उद्दिष्टे स्पष्ट करा.
- (क) खालील दिलेले लेजर बॅलन्सेस ट्रायल बॅलन्सच्या कोणत्या साईडला येतील.—
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|----------------------|-------------------------|
| (१) Machinery | (२) Drawings |
| (३) Bank Loan | (४) Commission Received |
| (५) Carriage Inwards | (६) Carriage Outwards |
| (७) Wages | (८) Salary. |
३. खालीलपैकी कोणत्याही दोन प्रश्नांची उत्तरे लिहा :— १६
- (अ) **Provisions** म्हणजे काय ? दोन उदाहरणे देऊन सविस्तर स्पष्ट करा.
- (ब) टॅलिचा वापर करून **Employees** चे पेरोल तयार करण्याची कृती यावर सविस्तर चर्चा करा.
- (क) खालील माहितीवरून रमेशचे **Cash Book** तयार करा.—
- March 1 Cash in hand Rs. 10,000 and Bank overdraft Rs. 2,000.
- March 2 Selling Expenses paid in Cash Rs. 1,000.
- March 3 Cash deposited into Bank Rs. 4,000.
- March 7 Purchase goods from David on Credit Rs. 8,000.
- March 8 Drew from bank for personal use Rs. 200.
- March 10 Paid to David in full settlement Rs. 7,000.
- March 15 Recovered from Mohan Rs. 4,000, who owes Rs. 10,000.
४. सविस्तर उत्तरे लिहा (कोणतेही दोन) :— १६
- (अ) If the capital of business is Rs. 5,00,000 and Liabilities are Rs. 1,00,000, Loss Rs. 60,000. Calculate the total assets of the business (एकूण असेटची किंमत काढा).
- (ब) TDS आणि TCS ची सविस्तर माहिती लिहा.
- (क) Reserve and Provision मधील फरक स्पष्ट करा.
५. सविस्तर टिपा लिहा (कोणत्याही चार) :— १६
- (अ) व्हॅल्यू अॅडेड टॅक्स
- (ब) अॅडव्हान्स इन्व्हेंटरी
- (क) सर्व्हिस टॅक्स रिपोर्ट्स
- (ड) अकाउंटिंग स्टॅंडर्स
- (इ) डिप्रिसिएशन.
६. सविस्तर उत्तरे लिहा. (कोणतेही दोन) :— १६
- (अ) अकाउंटिंग म्हणजे काय ? अकाउंटिंगचे प्रकार स्पष्ट करा.
- (ब) कॉम्प्युटराईज्ड अकाउंटिंग आणि मॅन्युअल अकाउंटिंगची तुलना करा.
- (क) TDS Reports and TCS Reports सविस्तर स्पष्ट करा.

(ENGLISH)

[TIME ALLOWED — 3 HOURS]

(MARKS —100)

COMPUTERIZED ACCOUNTING USING TALLY (THEORY-I)*Instructions.*—(1) All questions are *compulsory*.(2) Figures to the right indicates *full* marks.

- | | Marks |
|-------------------------------------------------------------------------------|--------------|
| 1. (a) Answer in 2-3 sentences (any <i>ten</i>) :— | 10 |
| (i) Who are the external users of Accounting ? | |
| (ii) Write any three objectives of Bookkeeping. | |
| (iii) Write down two advantage of Accounting. | |
| (iv) What do you mean by Voucher ? | |
| (v) Define Trade Receivable and Trade Payables. | |
| (vi) Differentiate between ' Bookkeeping ' and 'Accounting ' | |
| (vii) Define filling back orders. | |
| (viii) What are bad debts ? | |
| (ix) What are the options in easy-setup ? | |
| (x) What are outstanding expences ? | |
| (xi) Explain the chart of accounts. | |
| (xii) What are ledgers ? | |
| (b) Fill in the blanks :— | 10 |
| (i) Goods purchase for resale are called | |
| (ii) The excess of current assets over current liabilities is called | |
| (iii) are assets which are purchases for permanent use in the business. | |
| (iv) Balance sheet is a statement of assets and of a business. | |
| (v) Current assets are more liquid than assets. | |
| (vi) Two types of transactions are | |
| (vii) The difference between assets and liabilities represents | |
| (viii) A person who owns business alone is called | |
| (ix) Property of the business is called | |
| (x) A dealing between two persons or things is a | |

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2. Attempt any *two* of the following questions :— 16
- (a) Explain the general features of Tally.
- (b) Write any four objectives of Accounting.
- (c) On which side of the Trial Balance, the following ledger balances will appear :—
- | | |
|----------------------|--------------------------|
| (i) Machinery | (ii) Drawings |
| (iii) Bank Loan | (iv) Commission Received |
| (v) Carriage Inwards | (vi) Carriage Outwards |
| (vii) Wages | (viii) Salary. |
3. Attempt any *two* of the following questions :— 16
- (a) What do you understand by provisions ? Give two examples of provisions.
- (b) Discuss about payroll preparation to the employees using Tally.
- (c) Prepare Cash Book with Bank column of Ramesh from the following transactions :—
- March 1 Cash in hand Rs. 10,000 and Bank overdraft Rs. 2,000.
- March 2 Selling Expenses paid in Cash Rs. 1,000.
- March 3 Cash deposited into Bank Rs. 4,000.
- March 7 Purchase goods from David on Credit Rs. 8,000.
- March 8 Drew from Bank for personal use Rs. 200.
- March 10 Paid to David in full settlement Rs. 7,000.
- March 15 Recovered from Mohan Rs. 4,000, who owes Rs. 10,000.
4. Explain in detail (any *two*) :— 16
- (a) If the Capital of business is Rs. 5,00,000 and Liabilities are Rs. 1,00,000, Loss Rs. 60,000. Calculate the total assets of the business.
- (b) Explain about the TDS and TCS in Tally.
- (c) Distinguish between Reserve and Provision.
5. Write short notes (any *four*) :— 16
- (a) Value Added Tax
- (b) Advanced Inventory
- (c) Service Tax Reports
- (d) Accounting Standards
- (e) Concept of Depreciation.
6. Attempt any *two* of the following questions :— 16
- (a) What is Accounting ? Explain types of Account.
- (b) Compare computerized accounting with manual accounting system.
- (c) Explain TDS Reports and TCS Reports in detail.
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