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VI Semester B.Com. Examination, May/June 2014
(Semester Scheme) (Repeaters)
(Prior to 2013-14)

COMMERCE

Elective : Paper – 4(a) : Accounting and Information Systems

Time : 3 Hours

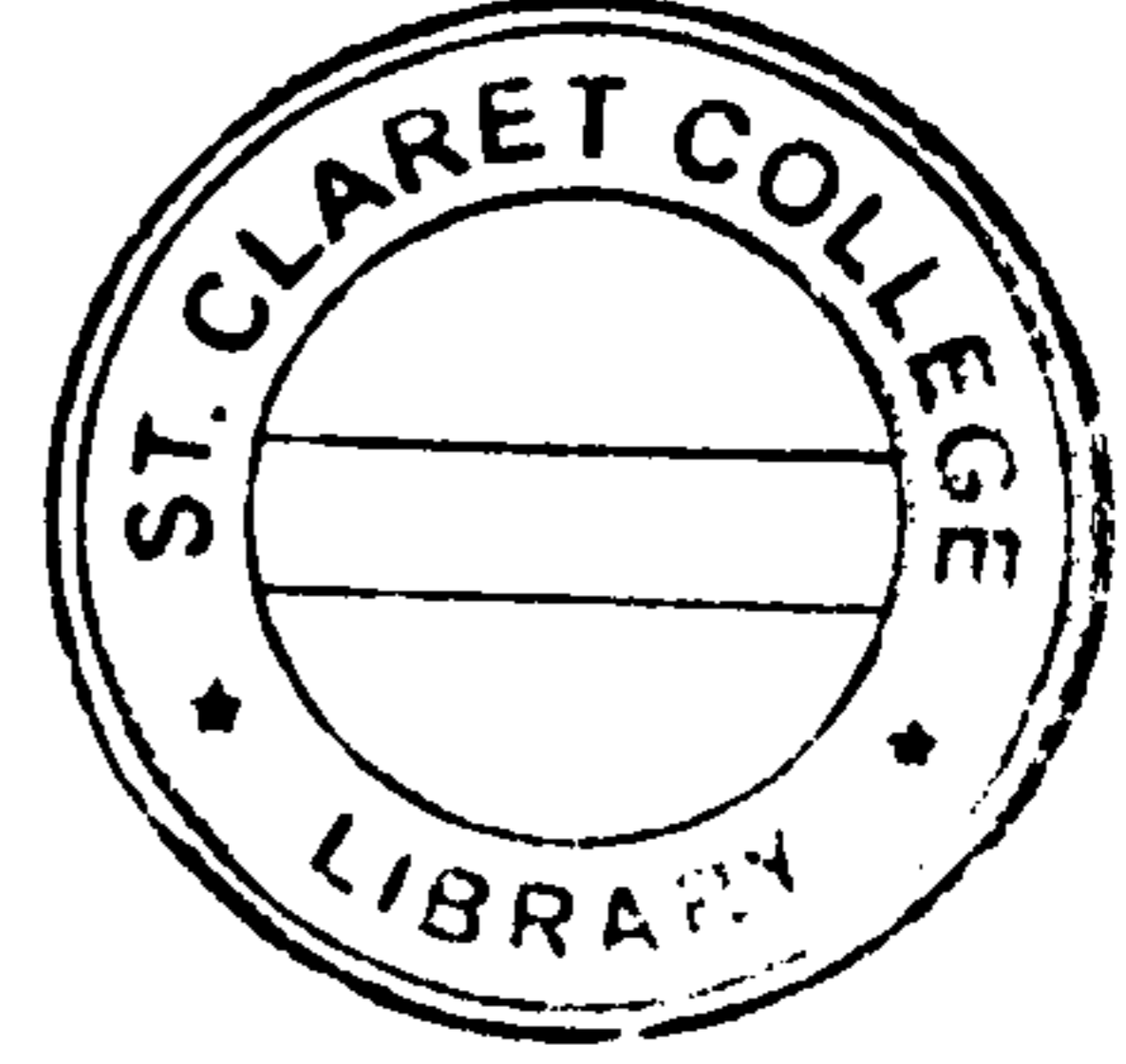
Max. Marks : 80

Instruction : Answer should **completely** be either in **English** or **Kannada**.

SECTION – A

Answer **any 10** sub-questions, **each** sub-question carries **2** marks. (10×2=20)

1. a) What is information system ?
- b) Write any two features of F11.
- c) Give the meaning of company creation in Tally.
- d) What is the purpose of using F7 and F10 function keys in voucher entry ?
- e) What do you mean by information audit ?
- f) What is the path for creation of Ledger ?
- g) Mention any two limitations of manual accounting.
- h) How is the cost classified on the basis of variability ?
- i) Under which groups Sales A/c and VAT ledger are created ?
- j) What is quick ratio ?
- k) What is a budget ?
- l) How do you view the trial balance in Tally ?





SECTION – B

Answer **any six** questions, **each** question carries **five** marks.

(6×5=30)

2. Explain the differences between Journal and Ledger.
3. Explain the following voucher types :
 - i) F4
 - ii) F : 8
 - iii) F : 9
 - iv) F6
 - v) F5.
4. Write the path for viewing the following :
 - a) Funds Flow Statement
 - b) Ledger
 - c) Balance sheet
 - d) Day book
 - e) Profit and Loss A/c.
5. State the features of computerised accounting.
6. Write a Balance Sheet with imaginary figures.
7. Explain any five applications of funds.
8. What is ratio ? Explain any three profitability ratios.
9. Explain the various features of MIS.

SECTION – C

Answer **any 2** questions, **each** question carries **15** marks.

(2×15=30)

10. How do you create a company in tally ? Explain.
11. For the following transaction write the different ledgers to be created with their respective groups, vouchers and pass the entries.
 - 1) Aravinda commenced business with the bank deposit of ₹ 1,00,000 in SBI.
 - 2) Purchased goods by issuing a cheque for ₹ 30,000.
 - 3) Withdrew cash from bank ₹ 20,000



- 4) Withdrew cash for personal use ₹ 5,000
- 5) Received interest from bank deposit ₹ 2,000.
- 6) Paid stationery ₹ 2,500.
- 7) Purchased Laptop for office use by cheque ₹ 12,000.
- 8) Sold goods on account to Sri Hari ₹ 10,000.

12. Prepare a cost sheet from the following particulars :

Office Expenses	₹ 18,000
Power and fuel	₹ 27,000
Employees State Insurance	₹ 3,000
Office Manager's Salary	₹ 36,000
Cost of research	₹ 15,000
Indirect wages	₹ 3,000
Salary of foreman	₹ 24,000
Direct wages	₹ 3,00,000
Purchase of materials	₹ 3,60,000
Printing and stationery	₹ 12,000
Other materials	₹ 18,000
Carriage	₹ 4,320
<u>Stock at the beginning :</u>	
Raw materials	₹ 60,000
Work-in-progress	₹ 48,000
Finished goods	₹ 45,000

Stock at the end :

Raw materials	₹ 65,000
Work-in-progress	₹ 90,000
Finished goods	₹ 40,000
Sales	₹ 10,00,000
Selling expenses	₹ 48,000

13. What is a Report ? Explain the essentials of a good Report.