



SA – 791

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**VI Semester B.Com. Examination, April/May 2015  
(Semester Scheme) (Repeaters)  
(Prior to 2014 –15)**

**Paper – 6.6 : Commerce**

**Elective Paper – IV : ACCOUNTING INFORMATION SYSTEMS  
(100 Marks – 2013–14 Only/80 Marks – Prior to 2013–14)**

Time : 3 Hours

Max. Marks : 80/100

**Instructions :** 1) Answer should be completely written either in **English** or in **Kannada**.

2) Section **A, B, C** – Common to **all** students.

3) Section **D** – Compulsory for **100 Marks Paper**.

**SECTION – A**

1. Answer **any ten** sub-questions. **Each** sub-question carries **two** marks. **(10×2=20)**

a) What is double entry system of Book-Keeping ?

b) Write the meaning of Trial Balance.

c) Expand

i) VAT

ii) GAAP

d) Name any four Accounting Softwares.

e) Name any two financial Statements.

f) What is Budget ?

g) Give the meaning of Management Information Systems.

h) Write the meaning of the following function keys

a) F2

b) F11

c) F4

d) F5

i) What is Tally Software ?

j) Mention menu options in Gateway of Tally.

k) Give the meaning of Journal voucher.

l) What is ledger ?

P.T.O.



## SECTION – B

Answer **any six** questions. **Each** question carries **five** marks.

(6×5=30)

2. Explain the chief characteristics of Tally.
3. Design the format of cost sheet with imaginary figures.
4. What is VAT ? What are its advantages ?
5. Mention the main features of computerised accounting.
6. Under which group the following ledgers are created in Tally ?
  - a) Printing and Stationery A/c
  - b) Commission Received A/c
  - c) Proprietor's Drawings A/c
  - d) Shreya's A/c (Customer)
  - e) Land and Buildings A/c
7. Distinguish between financial accounting and management accounting.
8. Find out break-even-point from the following.
  - a) Fixed Cost Rs. 30,000
  - b) Variable cost Rs. 3/- per unit.
  - c) Selling Price Rs. 5/- per unit.
9. What are the benefits of an information audit ?

## SECTION – C

Answer **any two** of the following. **Each** question carries **fifteen** marks.

(2×15=30)

10. Explain the information to be furnished at the time of creation of company in Tally.
11. Explain the difference between manual and computerised accounting.
12. From the following transaction pass the necessary Journal entries and name the groups and vouchers which they belong in Tally.

1-3-2015	Mr. Krishna started business with cash Rs. 20,00,000
2-3-2015	Mr. Krishna opened a Current A/c in State Bank of Mysore Rs. 5,00,000
6-3-2015	Purchased Machinery by paying cash Rs. 1,00,000
7-3-2015	Purchased goods from Mr. Satish for Rs. 80,000 on credit.



- 8-3-2015 Purchased goods from Mr. Ganesh for Rs. 15,000 for cash.
- 9-3-2015 Paid for stationery Rs. 3,000
- 10-3-2015 Sold goods for cash to Mr. Gopal Rs. 35,000
- 18-3-2015 Paid wages Rs. 1,000, electricity bill Rs. 600, Telephone bills Rs. 1,000 by Cheque
- 25-3-2015 Paid Rent Rs. 5,000

13. From the following particulars prepare a cost statement for the year ended 31<sup>st</sup> December 2014.

Particulars	on 1-1-2014	on 31-12-2014
	Rs.	Rs.
Stock of Raw materials	5,00,000	6,00,000
Stock of Finished goods	1,00,000	1,50,000
Stock of work in progress	1,50,000	1,60,000
Raw materials purchased		47,00,000
Sales for the year		90,00,000
Carriage Inwards		75,000
Selling expenses		93,000
Wages		17,50,000
General expenses		3,20,000
Works Manager's salary		3,00,000
Salary – Factory employees		3,00,000
Office Staff		2,00,000
Factory Rent and Insurance		77,000
Power expenses		1,10,000
Other production expenses		4,20,000

SECTION – D

Compulsory for 100 marks paper.

Answer the following questions.

(2×10=20)

- 14. How do you classify the reports in Tally ? Briefly explain them.
- 15. Explain pre-defined groups in Tally.