

B.E. / B.Tech. Computer Science and Engineering (Model Curriculum) Semester-IV
SE205CS - Finance & Accounting

P. Pages : 3

Time : Three Hours



GUG/W/24/13810(S)

Max. Marks : 80

- Notes :
1. All questions carry equal marks.
 2. All questions are compulsory.
 3. Assume suitable data wherever necessary.

1. a) What is Bank Reconciliation Statement? 8
- b) What is cash book? 8

Enter the following transactions of Mohit in double column cash book:

- Jan 1: 2013: Balance of cash in hand = Rs. 3200
- 2: Paid to Mohan and Sons (discount allowed Rs. 35) = Rs. 765
- 3: Cash Sales = Rs. 850
- 4: Sales of old newspapers = Rs. 35
- 4: Paid for office machinery = Rs. 2000
- 4: Withdraw from Bank = Rs. 800
- 5: Received from Raghav (in full settlement of his debt of Rs. 1200) = Rs. 1150
- 6: Sale of Old Furniture = Rs. 600
- 8: Receive from Prashant (allowed him discount Rs. 40) = Rs. 800
- 8: Paid wages and salaries in cash = Rs. 1000
- 9: Received from Akram khan against debt previously written off = Rs. 450

OR

2. a) Write out the following transactions in the Triple column cash book of Sitaram : 2013 8

- Jan. 1 Sitaram commences his business with cash = Rs. 30,000
- Jan. 2 He pays into bank current account = Rs. 20,000
- Jan. 3 He receive cheque from Kulwant rai on account = Rs. 1,000
- Jan. 7 He pays Kulwant rai's cheque into bank = Rs. 1000
- Jan. 10 He pays Radha Sharan by Cheque = Rs. 1980 and receive discount = Rs. 20
- Jan. 11 He receive cheque from Wasim = Rs. 970 and allow him discount = Rs. 30
- Jan. 15 He makes sales for cash = Rs. 2,000
- Jan. 17 Cash deposited into bank = Rs. 3,000
- Jan. 19 He purchased a motor car by cheque = Rs. 6,500
- Jan. 20 He purchased goods by cheque = Rs. 1500
- Jan. 22 He pays Jajoo traders in cash = Rs. 2,000 and receives discount = Rs. 100
- Jan. 29 He withdraws from bank for office use = Rs. 500
- Jan. 30 He purchases furniture by cheque = Rs. 1,200
- Jan. 30 Cheque received from Sham endorsed to Ram = Rs. 5,000

- b) Discuss about Financial Accounting in detail. 8

3. a) What is Net Profit? What is the net profit formula? How is Net Profit Calculated? How to improve your net profit. 8
- b) Following are the ledger balances of Ram Das Pvt. Ltd. As on the date 31 March, 2022. Prepare the Trial Balance using the following balances. 8

Name of the Account	Amount (₹)	Name of the Account	Amount (₹)
Opening Stock	20,000	Rent	1,200
Furniture	6,000	Bills Payable	2,500
Purchases	85,000	Salaries	5,700
Machinery	62,000	Cash	5,220
Purchase Returns	5,000	Advertisement	880
Debtors	36,000	Bank Overdraft	10,000
Sales	1,60,000	Commission Received	1,440
Creditors	12,750	Interest on Bank Overdraft	1,800
Sales Returns	6,200	Discount (Cr.)	710
Bills Receivables	4,600	Capital	50,000
Drawings	7,800		

OR

4. From the following trial balance of Mr. Banker & Bros. and additional information, Prepare Trading and profit & Loss account and Balance sheet for the year ended June 30th 2023. 16

Particular	Dr.	Cr.	Particular	Dr.	Cr.
Capital		1,00,000	Transportation out	7,000	
Furniture	20,000		Creditors		1,20,000
Purchases	1,50,000		Provision for bad debts		6,000
Debtors	2,00,000		Printing and stationery	8,000	
Interest earned		4,000	Insurance expense	12,000	
Salaries	30,000		Opening stock	50,000	
Sales		3,21,000	Office expenses	12,000	
Purchases returns		5,000	Bank Overdraft		2,000
Wages	20,000		Drawing	24,000	
Rent	15,000				
Sales return	10,000				
			Total	Rs. 5,58,000	Rs. 5,58,000

Additional Information:

- Depreciation furniture by 10% by written down method (WDM)
- A provision for doubtful debts is to be created to the extent of 5% on sundry debtors.
- Salaries for the month of June, 2019 amounting to Rs. 3,000 were unpaid which must be provided for. However, salaries included Rs. 2,000 paid in advance. Office expenses outstanding Rs. 8,000
- Insurance amounting to Rs. 2,000 is prepaid.
- Stock use for private purpose Rs. 6,000 and closing stock Rs. 60,000.

5. a) Write short notes on- 8
- i) Money Market
- ii) Credit Market
- b) What are the role of regulators and instruments? 8

OR

6. a) Discuss about Financial system in detail. 8
- b) What is a Financial Intermediary? How a Financial Intermediary Works? 8
7. a) What is the Time Value of Money (TVM)? 8
- b) Write short notes on: 8
- i) Benefit Cost Ratio
- ii) ARR-NPV

OR

8. a) What is Internal Rate of Return (IRR)? How to Calculate IRR? 8
- b) Discuss about future value of single and multiple flows. 8
9. a) What are the Different Types of Financial Statement Analysis? 8
- b) Write short notes on- 8
- i) Liquidity Ratios ii) Profitability Ratios
- iii) Activity ratios iv) Leverage ratios

OR

10. a) What are Profitability Ratios? Give a example of Profitability Ratios. 8
- b) Write short notes on- 8
- i) Solvency Ratios ii) Turnover Ratios
