



Avinashilingam Institute for Home Science and Higher Education for Women

Deemed to be University Estd. u/s 3 of UGC Act 1956, Category A by MHRD (now MoE)

Re-accredited with A++ Grade by NAAC. CGPA 3.65/4, Category I by UGC

Coimbatore - 641 043, Tamil Nadu, India

Master's Degree Examination – May 2025

II Semester

Class : I P.G.

Time: 3 Hours

Major : Business Administration/M.B.A. Information Technology and Systems Management

Max. Marks: 100

23MCOI01 Accounting with Computer Applications

Course Outcomes:

CO1. Enhance the computerised accounting skill.

CO2. Ability to interpret the accounting and inventory statements by applying various financial tools.

CO3. Capable to extract financial and inventory reports.

CO4. Acquire knowledge on the preparation of statutory compliance through GST.

CO5. Acquaint to prepare payroll and BRS.

Part A

10 x 1 = 10

Choose the Correct Answer

1. Name the art of recording, classifying and summarizing transactions. CO1K1
a. Book Keeping b. Accounting c. Journalizing d. Auditing
2. Select the systematic way of recording business transactions. CO1K1
a. Recording b. Accounting c. Book keeping d. Journalizing
3. Which of the following is used to check the accuracy of ledger accounts balance? CO2K1
a. Trial Balance b. Balance sheet c. Cash flow statement d. Fund flow statement
4. What is the result of casting errors? CO2K1
a. Ignoring total of an account b. Wrong totalling
c. all the errors are rectified d. ignoring profit
5. Which menu appears after starting tally for the first time? CO3K1
a. Gateway of Tally b. Accounting info c. Display d. Company info
6. Identify who developed tally package? CO3K1
a. Microsoft b. Apple software c. Adobe creators d. Tally Solutions
7. What is the purpose of F12 key in tally? CO4K1
a. Accounting features b. Company features
c. Company Configuration d. Accounting Configuration
8. Select the shortcut key to cancel a voucher. CO4K1
a. Ctrl+X b. Alt+X c. Shift+X d. Ctr+Alt+X
9. Which of the following is used for transfer of material from one godown to another? CO5K1
a. Stock Journal b. Transfer Journal c. Purchase Journal d. Sales Journal
10. Select the shortcut key used to see the report in detailed way. CO5K1
a. Alt + A b. Alt + F1 c. Alt + D d. Alt + C

Part B

5 x 6 = 30

Answer ALL questions

Each answer should not exceed 400 words or two pages

- 11.a. Discuss the need for accounting. CO12
(or)
- 11.b. Describe the types of subsidiary books. CO1K2

- 12.a. Sketch the format of Trading, P&L A/C and Balance Sheet. CO2K4
(or)
- 12.b. Categorize the types of rectification of errors. CO2K4
- 13.a. Explain the features of tally. CO3K3
(or)
- 13.b. Discuss the steps to open a new company in Tally. CO3K2
- 14.a. Present your views on creating Masters in Tally. CO4K4
(or)
- 14.b. What do you know about pre-defined vouchers in Tally? CO4K3
- 15.a. Summarize about Stock group and Stock Items. CO5K3
(or)
- 15.b. Generalize the Statement of accounts in Tally. CO5K3

Part C

5 x 12 = 60

Answer ALL questions

Each answer should not exceed 800 words or four pages

- 16.a. Summarize the objectives of accounting. CO1K3
(or)
- 16.b. Journalise the following transactions of M/s Radha & Sons. CO1K3

2024 Jan 1	Business started with Rs.250000 and cash deposited with bank Rs.150000
3	Purchased machinery on credit from Raju Rs.50,000
6	Brought furniture from Ramesh for cash Rs.25,000
12	Goods sold to Yesodha Rs.22,500
13	Goods Returned by Yesodha Rs.2,500
15	Goods sold for cash Rs.50,000
17	Bought goods for cash Rs.25,000
20	Cash received from Yesodha Rs.10,000
21	Cash paid to Ram Rs.20,000
25	Cash withdrawn from bank Rs.50,000
29	Paid advertisement Expenses Rs.12,500
30	Bought office stationary for cash Rs.5,000
31	Cash withdrawn for personal use Rs.6,250
31	Paid Salaries Rs.15,000
31	Paid Rent Rs.2,500

- 17.a. Prepare a Trial Balance for Shining Brothers Pvt. Ltd. at March 31st, 2017? CO2K3

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Bank Loan	14,000	Insurance Expense	7,300	Equipments	40,000
Marketable security	6,500	Owners Investment	95,000	Maintenance Exp.	5,000
Bills Payable	1,000	Rent & Rates Expense	400	Miscellaneous Exp.	4,800
Unearned Revenue	3,500	Accrued Revenue	15,000	Accrued Expenses	1,500
Sundry Debtors	12,000	Acc. Dep. Equipments	14,000	Dep. Exp Equipments	2,000
Outstanding Salaries	2,500	Machinery	25,000	Unexpired Insurance	8,500
Prepaid Rent	2,000	Drawings	3,500	Vendor's Payables	500

(or)

17.b. From the following particulars presented by Thilak for the year ended 31st March, 2017, prepare profit and loss account. CO2K2

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Gross profit	1,00,000	Interest received	6,000
Rent paid	22,000	Bad debts	2,000
Salaries	10,000	Provision for bad debts (1-6-2016)	4,000
Commission (cr)	12,000	Sundry Debtors	40,000
Insurance premium paid	8,000	Buildings	80,000
Discount received	2,000		

Adjustments:

- i. Outstanding salaries amounted to Rs. 4,000
- ii. Rent paid for 11 months
- iii. Interest due but not received amounted to Rs. 2,000
- iv. Prepaid insurance amounted to Rs. 2,000
- v. Depreciate buildings by 10%
- vi. Further bad debts amounted to Rs. 3,000 and make a provision for bad debts @ 5% on sundry debtors
- vii. Commission received in advance amounted to Rs. 2,000

- 18.a. Explain about F11 Features of Tally software CO3K4
(or)
- 18.b. Discuss about Company Configurations in Tally using F12. CO3K4
- 19.a. Summarize the voucher types in Tally. CO4K5
(or)
- 19.b. Elaborate on entering, altering, deleting Ledger entries in Tally. CO4K6
- 20.a. Illustrate in detail about Inventory Transaction and vouchers in Tally. CO5K4
(or)
- 20.b. Analysis the fetching of ledger wise reports in Tally software. CO5K5
