

Part – A (Accounts & Taxation) 50 marks

A. Multiple Choice Questions:

(4*1=4)

Q.1 Maximum limit of deduction u/s 80 TTA:

- a) 12000 b) 5000 c) 10000 d) 15000

Q.2 How much maximum deduction available for Entertainment allowance u/s 16?

- a) 2000 b) 5000 c) 2500 d)None

Q.3: Short cut key of debit note?

- a)ATI +F8 b)Ctrl +F9 c)Ctrl + F8 d) Alt + F9

Q.4 which of the following does not come under GST:

- a) High speed diesel b) Electricity c) Natural gas d) All of the above

B. Very Short Question:

(4*2=8)

Q.1 Current Assets= 350000, Current Liability= 250000, calculate Current Ratio?

Q.2 SPU Rs.200 , VPU Rs.120, Fixed factory expenses Rs.150000 & Fixed other expenses Rs.30000.calculate BEP?

Q.3 Net worth =150000, Total Assets =480000, Calculate Total Liability?

Q.4 Direct material Rs.20000, direct labour Rs.10000, factory overhead Rs.3000,office expenses rs.5000,selling & distribution expenses Rs.7500,profit @20% of total cost. You are required to Calculate Sales value by preparing cost sheet?

C.Short Questions:

(2*4=8)

Q.1 Difference between ITR 1 & ITR 4?

Q.2 Difference between Fixed Account & Saving Account?

D.Long Questions:

(3*10=30)

Q.1 A. Calculate the following

- The Gross Total income of Mr. Anil for FY 17-18 is Rs. 490000. He invest in LIC & PPF Rs. 1,40,000 and health insurance for Rs. 25,000. Compute tax payable for AY 18-19 & assume his age 43 years?
- Total Income Rs.126000,age 85 years. Calculate Tax

OR

Q.1 B. Briefly explains the following:

- Explain CGST, IGST & SGST
- Explain Input tax credit in GST
- Explain Rebate 87 A

Q.2 A. Journalize following Transaction:

- Building purchase on loan from SBI Rs. 500000.
- Interest charged by bank Rs.5000.
- Cash withdrawal for personal use Rs.15000.
- Salary Rs.23000, Rent Rs.20000, commission Rs.15000 paid by cheque.
- Cash Rs.2000 transfer in petty cash.

OR

Q.2 B. Prepare Cash Book:

Date	Particular	Rs.	Date	Particular	Rs.
Sept 1	Cash in hand	12500	Sept 15	Goods purchased & paid	3000
	Bank overdraft	4500		by cheque	
Sept 2	Paid wages	200	Sept 20	Paid rent	1500
Sept 5	Cash sales	4000	Sept 25	Drew from bank for	
Sept 10	Cash deposit in bank	6000		personal use	4100
			Sept 30	Interest collected by	1200
				bank	
			Sept 30	Salary paid	4500

Q.3 A. Solve following question:

- Sales Rs.500000, COGS Rs.370000, calculate Gross Profit?
- A dealer of jaipur purchase goods from Gujarat @18% for Rs.70000 Calculate GST?

OR

Q.3 B. From the following Trial balance, Prepare Trading, Profit & Loss a/c and Balance Sheet for the year ended 31st March 2017

Particular	Dr.	Particular	Cr.
Sundry Debtor	1500	Capital	25,000
Stock on 1 st April, 2016	5000	Interest	600
Land & Building	10000	Sundry Creditors	7000
Cash in hand	1600	Sales	17000
Cash at Bank	4000	Bills Payable	4000
Wages	3000		
Bills Receivable	2000		
Interest	200		
Bad Debts	500		
Repairs	300		
Furniture & Fixture	1500		
Depreciation	1000		
Rent. Rates & Taxes	800		
Salaries	2000		
Drawings	2000		
Purchase	10000		
Office Expenses	2500		
Plant & Machinery	5700		

On 31st March, 2017 the stock was valued at Rs. 10,000

PART – B (Computer) 20 marks

A. Multiple Choice Questions:

(5*1=5)

Q1 CD-ROM is a

- a. Memory register
- b. Semiconductor memory
- c. Secondary Memory
- d. None of above

Q2. If you click on undo button

- a. It will include the new text and remove the original text
- b. It will remove the old text and restore the new text back
- c. It will remove the new text and restore the original text back
- d. None of above

Q3. The cell reference A2 to M12 is

- a. A2,M12
- b. A2!M12
- c. A2;M12
- d. A2:M12

Q4. A New presentation can be created from

- a. From existing presentation
- b. Blank presentation
- c. From Design Templates
- d. All of above

Q5 The first page that you normally view at a website is its:

- a. Home page
- b. Master page
- c. First page
- d. None of above

B. Short Questions

(5*2=10)

Q1 Explain the following:

- a. Header and footer
- b. Margins

Q2. Explain any four functions with examples

- a. Count ()
- b. Average ()
- c. If ()
- d. Now ()
- e. Maximum ()

Q3. How many types of memories in computer. Explain any one types of memory?

Q4. What is browsers. Write down four browsers name?

Q5. What is sorting and filter command in excel?

C. Long Questions

(1*5=5)

Q1 What is presentation. How can we prepare a presentation in power point?

OR

Q2 What is Formatting of text. Explain Home tab options in MS-Word?

PART – C (computer Practical) 10 marks

PRACTICAL EXERCISE

(1*10=10)

Use the worksheet given to answer the questions that follow:

Expenses for the Month of January vs. Budget		
	Budget	Savings
Salaries and Wages	156675.00	
Rent	4300.00	
Electricity	1000.00	
Telephone	200.00	
Advertisements	20000.00	
Freight and clearing	15650.00	
Security	3800.00	

Questions

- (i). Insert a new column between Budget and Savings column.
- (ii). Enter the title 'Actual' in cell C3.
- (iii). Enter the following figures in the new column.

	Actual
Salaries and Wages	145200
Rent	4300
Electricity	1207
Telephone	142
Advertisements	18550
Freight and clearing	13400
Security	3800

- (iv). Calculate the savings in cells D4:D10.
- (v). Format the sheet title to Arial Black, size 14, and Bold.
- (vi). Save the file as **Audit 1**.
- (vii). Format the range B4:D10 to two decimal places.
- (viii). Add the title **Savings %** in cell E3 and calculate the savings as a percentage of the budget.
- (ix). Enter the row title **Total** in cell A12 and obtain totals for Budget, Actual, and Savings columns.
- (x). Copy the formula in E10 to E12.
- (xi). Format "Expenses for the month of January vs. budget" as heading of the table and align the heading to center.

PART-D (Tally practical) 10 marks

Q.1 A dealer (08AAACI1681G2ZO) of kota Purchase Product A (10Pcs @30000each) from dealer Kiran enterprises (07AAACB5343E1Z3)of Delhi@ 12% & sold to a customer Ganesh of Haryana (06AAACB5343E1Z5)@ 12% (10 Pcs @ 50000).

Q.2 Show Payslip of Heena Bhalla (employee ID: TP-50468)Working in BHEL solution Pvt Ltd as Finance Manager for the month of August 2018:---

Basic Pay: 30000 P.M, D.A :- 24 % B.P, , Medical Allowance :-1500 P.M,Provident Fund:-12% of B.P plus D.A.

Or

Glitz ENTERPRISES :

1. Cash in hand Rs.250000
2. Purchase 20 Printers from HP Company For Rs. 15000 each. (Store Stock in Godown 1)
3. Transfer 10 defective Printer from Godown 1 to Godown 2.
4. Return 5 defective printer to HP Co.
5. Sold 1 printer to customer for Rs.20000

PART- E (Taxation Practical)

Fill ITR of an assessee for AY 18-19 from following details :

1. Name :Sanjeev Kumar Employer category : Other
Father's Name : Santosh Kumar Return filed : after due date
Mobile : 7896545123 Return : Original
E-mail :Sanjeev06@gmail.com Residential Status : Resident
Address : House 23, Dhingra street, shri ganga nagar (Raj)
Pincode : 335001
PAN : FCKPK8629Q
IFSC : PUNB0988000
A/c no :988002100000688
D.O.B : 06/11/1989
Income details:
Salary : 570000 Professional Tax deduction u/s 16: 2400
Interest on home loan(self occupied) Rs.15600
Other sources : 20000
Deduction :- 80C-EPF 30000 ,tution fees 12000,LIC 8000