

**P. P. SAVANI UNIVERSITY**

Third semester of B.Com. Examination  
November -2021

**SMBC2141- Computerized Accounting - 2**

26.11.2021, Friday

Time: 09:00 a.m. to 11:30 a.m.

Maximum Marks: 60

**Instructions:**

1. The question paper comprises of two sections.
2. Section I and II must be attempted in same answer sheets.
3. Make suitable assumptions and draw neat figures wherever required.
4. Use of scientific calculator is allowed.

**SECTION - I**

**Q - 1 Define the following terms: (Any Five) [10]**

- (i) Intra-state transaction.
- (ii) IGST
- (iii) Supply
- (iv) Business and Place of Business.
- (v) CGST
- (vi) Out of state transaction.
- (vii) GST

**Q - 2 Write Accounting entries including GST adjustment entries and payment of tax entries in the books of Nima Co. Surat (GST rate @ 18 %) [10]**

1. Mr. Nima purchased goods Rs. 1,00,000 (intrastate) from mayuri on 10<sup>th</sup> November, 2021
2. She sold goods for Rs. 1,50,000 in the same state to Mr. Patel on 15<sup>th</sup> November, 2021.
3. She paid consultancy fees Rs. 5000 to Mr. sharma on 16<sup>th</sup> November, 2021. (Intra - state)
4. She purchased furniture for his office for Rs. 12,000 from ABC ltd. (with in state) On 18<sup>th</sup> November, 2021.
5. She received legal advisory service from Anjuna (Intra- state) for Rs. 2000 on 19<sup>th</sup> November, 2021.

**OR**

**Q - 2 Write Accounting entries including GST adjustment entries and payment of tax entries in the books of Himanshu Trading Co. Surat (GST rate @ 12 %) [10]**

1. Purchased goods from Mr. A of Baroda Rs. 1000
2. Sold Goods to Mr. B of Jaipur Rs. 1500
3. Services Received form Mr. C of Surat Rs. 100
4. Purchase Capital goods from Mr. D of Mehsana Rs. 50.

**Q - 3 Short Note: (Any One) [10]**

- (i) Benefits of GST.
- (ii) Registration under GST.

**SECTION - II**

- Q - 1** Explain Answer the following (Any Five) [10]
- (i) Indirect Taxes
  - (ii) GSTR - 2
  - (iii) Tax rates in GST
  - (iv) SGST
  - (v) Payment Voucher
  - (vi) Purchase Voucher
  - (vii) Memo Voucher
- Q - 2** Explain - First time GST settings in Tally ERP 9 [10]
- OR**
- Q - 2** Discuss the advantages of Goods and Services tax. [10]
- Q - 3** Explain - Predefined Groups in Tally ERP 9. [10]
- OR**
- Q - 3** Discuss - Technological features of Tally. [10]

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