

Seat No. **OCT_NOV_2024 WINTER EXAMINATION****Bachelor of Commerce (NEP 2.0)****Sub. Name: SEC I -Accounting Skills (Preparation of Vouchers) Paper I****Sub. Code: 107047****Day and Date: DECEMBER ,06-12-2024****Total Marks: 40****Time: 10:30 AM To 12:00 PM****Instructions: 1. Figures to the right indicate full marks****Special Inst.: 1.Question no 1 is compulsory.****2.Solve any 4 questions from Question no 2 to Question no 6.****3. Return the question paper to the Jr. Supervisor after completion of paper****4. Use of simple calculator is allowed****Q1) A. Choose correct alternative and write the answer under each question. [5]**

- i. ----- is a document that supports a payment made or received by the businessmen.

Your Answer: -----

- A. Reports
- B. Notices
- C. Voucher
- D. Written Instructions

- ii. An employee fills out a purchase requisition and submits it to the company's ----- department.

Your Answer: -----

- A. Sales
- B. Marketing
- C. Purchasing
- D. Finance

- iii. A----- involves of a record of goods that the buyer has received from supplier.

Your Answer: -----

- A. Purchase Requisition
- B. Purchase order
- C. Goods Received Note
- D. Quotation

- iv. ----- is a commercial document issued by a seller to a buyer relating to a sale transaction and indicating the products description and agreed prices for products or services.

Your Answer: -----

- A. Invoice
- B. Account Sales

- C. Goods Dispatched Note
- D. Debit Note

- v. "----- is a statement specifying the price at which the goods are sold, the commission earned by the consignee, the expenses incurred by the consignee on behalf of the consignment"

Your Answer: -----

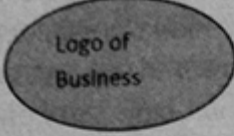
- A. Invoice
- B. Debit Note
- C. Goods Dispatched Note
- D. Account Sales

- B.** State true or false.

[3]

- A. Purchase requisition reduces the risk of unauthorized purchases, overspending and fraud. Your Answer: -----
- B. A cheque is valid for a period of 6 months after the date of issue of cheque. Your Answer: -----
- C. Price Adjustment and Goods Return are the main purposes of preparing Debit Note. Your Answer: -----
- D. null

- Q2)** You have provided a Specimen of Cash Memo. Prepare a Cash Memo in following in given blank space for sale of stationery with at least four items of stationery with imaginary prices . You can fill all the information required in the form by your mind but, it should be appropriate. **[8]**

| | | | | |
|-----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|-----------------|-------------|-----------------------------------------------------------|
|  | Business Name (seller) Address of Business GSTN No. CASH MEMO | | | |
| S. No: _____ Date: _____ | | | | |
| Name of the Buyer: _____ Tax Registration No. _____ | | | | |
| Address: _____ | | | | |
| Sr | Description | Quantity | Rate | Total |
| | | | | |
| Grand Total | | | | |
| Amount in words _____ _____ | | | | Sign of seller - Sign of customer |
| Note: (if any) _____ | | | | |
| Stamp as 'Cash Paid' or 'Cash Received' | | | | |

- Q3)** Mr. Bharatkumar purchased goods worth Rs.15000 from Shah and Trading Firm on 14th October 2024. For that he gave Shah a bearer cheque of Bank of Maharashtra. Based on the above information and other necessary imaginary details (account no., signature, etc.) you are required draw a format of the cheque issued by Bharatkumar in given space. **[8]**

बैंक ऑफ महाराष्ट्र
Bank of Maharashtra

01383 JAYSINGPUR
GHODAWAT BLDG, NEAR RAM MANDIR,
LANE No.9, JAYSINGPUR
TQ. SHIROL DIST. KOLHAPUR 416101
IFSC Code : [REDACTED]

Valid for 3 Months from the date of issue
[REDACTED] D D M M Y Y Y Y

Pay अदा करें
Rupees रुपये

Or Bearer
या धारक को

₹ [REDACTED]

A/c No.
खाता नं. [REDACTED]

Payable at par at all the branches of Bank of Maharashtra.

[REDACTED]

हस्ताक्षर/ Signature(s)
Please sign above

⑈ 220533⑈ 416014018⑈ 000328⑈ 10

- Q4)** You have provided a Specimen of Goods Received Note. Fill up a Goods Received Note for purchase of furniture with at least three items of furniture with imaginary specifications. You can fill all the information required in the form by your mind but, it should be appropriate. Specimen is given below: **[8]**

Name of the Business

Address:

Logo

Goods Received Note

Supplier Name: _____ Date & Time: _____

Purchase Order Number : _____ Delivery Location: _____


Reference Number: _____

| Sr. No. | Description | Size | Quantity | Specifications |
|--------------|-------------|------|----------|----------------|
| 1. | | | | |
| 2. | | | | |
| 3. | | | | |
| Total | | | | |

Received By : _____ (Name & Sign)

Checked By: _____ (Name & Sign)

- Q5)** Mr. Amit purchased Stationery from M/S Sun Stationery and Supply's on 23rd Sept, 2024. Out of that following stationery returned due to the not as per ordered specifications on 25th Sept, 2024. Fill up the given format of Credit Note issued by M/S Sun Stationery and Supply's considering following details and students can use other necessary information according to their imagination. (like Purchase order no., Credit note no, Purchase order no etc.) **[8]**
- Note Books, 140 pages A5 Size, Quantity- 1 Dozens, Specifications- Due to Different size
 - Blank Paper Rims, Quantity - 2 Rims, Specifications- Different company
 - Office Files, Quantity - 6, Specifications- Due to Low quality

| Name of Business | | Credit Note | | |
|-------------------------|-------------|-------------------------------------------------------------------------------------|----------|----------------|
| Address: | |  | | |
| Customer Name: | | Credit Note Number: | | |
| Address: | | Date: | | |
| Purchase Order Number: | | Invoice Number: | | |
| Sr. No. | Description | Size | Quantity | Specifications |
| 1. | | | | |
| 2. | | | | |
| 3. | | | | |
| Total | | | | |
| (Name & Sign) | | | | |

- Q6)** Rudra Mills Ltd. of Ahamadnagar sent 100 pieces shirting to Fantasy Stores, Delhi, [8]
on consignment basis. The consignees are entitled to receive 5 % commission plus
expenses. The cost to Rudra Mills Ltd. is Rs 600 per piece.
Fantasy Stores, Delhi, pay the following expenses:
Railway Freight, etc. Rs 1,000
Godown Rent and Insurance Rs 1,500
Raja Mills Ltd., take advance from consignees of Rs 30,000. 40% of the total
consignment sold on credit. Later Fantasy Stores, Delhi, report that the entire
consignment has been sold for Rs 78,000. On the basis of above information ,You
are required to fill the Account Sales which is prepared and sent to Consignor by
consignee. Students can use some of information needed their own imagination.

| Account Sales | | | | | |
|------------------------------------------------------------------|------------------------------|-----------------------|----------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Name of the Consignee Address, Website, Email Contact Nos. | | | | | <div style="border: 1px solid black; border-radius: 50%; width: 40px; height: 40px; display: flex; align-items: center; justify-content: center; margin: 0 auto;"> L O G O </div> |
| Reference No. | | | Date — | | |
| To, | | | | | |
| Name and address of the Consignor | | | | | |
| Credit Sales | | | | | |
| Sr. | Name of the Products / Goods | Particulars / Details | Quantity | Rate Per Unit | Total Price |
| | | | | | |
| Total | | | | | |
| Amount recovered | | | | | |
| Amount recoverable | | | | | |
| Cash Sales | | | | | |
| Sr. | Name of the Products / Goods | Particulars | Quantity | Rate Per Unit | Total Price |
| | | | | | |
| Total | | | | | |
| Gross Total (Cash Sales + Credit Sales) | | | | | |
| Advance | | | | | |
| Expenses | | | | | |
| Commission | | | | | |
| Amount sent | | | | | |
| Balance amount payable | | | | | |
| Stock | | | | | |
| Sr. | Name of the Products / Goods | Particulars / Details | Quantity | Consignment Rate Per Unit | Total Price |
| | | | | | |
| Total | | | | | |
| Seal and Signature of the Consignee | | | | | |
| E. & O. E | | | | | |
