Commissioner of Intermediate Education: Andhra Pradesh

Vocational Question Bank

Course Name: CSE (Juniors)

Subject Name: Computer Fundamentals & MS Office (VT 1)

S.No.	Chapter Name	Question	Marks
1	Introduction to computer system &hardware	1.Write the name of two input and output devices? 2.What are the components used in second generation computers? 3.What is computer? 4. Write about generations of computer. 5. Draw the block diagram of digital computer and explain each unit	(2m) (2m) (2m) (6m) (6m)
2	Overview of operating system	1.Expand gui,cui,bios,and ms dos? 2.What is a folder? 3. Write about any six internal commands.	(2m) (2m) (6m)
3	MS word	1.What is ribbon? 2.What is office button 3.What is header and footer? 4. Write the step wise procedure to create, edit and save a document in MS-word. 5. Write about spell checker. 6. Write about mail merge	(2m) (2m) (2m) (6m) (6m) (6m)

Unit 1: Introduction to computer system & hardware

1. Write the names of two INPUT and two OUTPUT devices. (2m)

A) INPUT devices: Mouse, Keyboard, Scanner, Joy stick, Joy pad, Light pen, Laser gun etc. OUTPUT devices: Monitor, Speakers, Printer, Plotter etc.

2. What are the components used in second generation computers? (2m)

A) Transistors are used as components in second generation computers.

3. What is a computer? (2m)

A) A computer is an electronic device which processes the given data to derive the required and useful information. During the processing, the computer has to perform various functions like receiving data (input), processing data (process) and producing information (output).

4. Write about Generation of computers. (6m)

A) The Computer Generations:

1. First Generation Computers (1950's): These computers which used vacuum tubes (valves) as major electronic component. The advantage of vacuum tubes technology is that it made the advent of electronic digital computer. Vacuum tubes were only electronic devices available during those days which made computing possible.

2. Second Generation Computers (1960's): Around 1955 a device called Transistor replaced the bulky electric tubes in the first-generation computer. Transistors are smaller than electric tubes and have higher operating speed. They have no filament and require no heating. Manufacturing cost was also very low. Thus, the size of the computer got reduced considerably.

3. Third Generation Computers (1970's): The third-generation computers were introduced in 1964. They used Integrated Circuits (ICs). These ICs are popularly known as Chips. A single IC has many transistors, registers and capacitors built on a single thin slice of silicon. So, it is quite obvious that the size of the computer got further reduced. Computers of this generation were small in size, low cost, large memory and processing speed is very high.

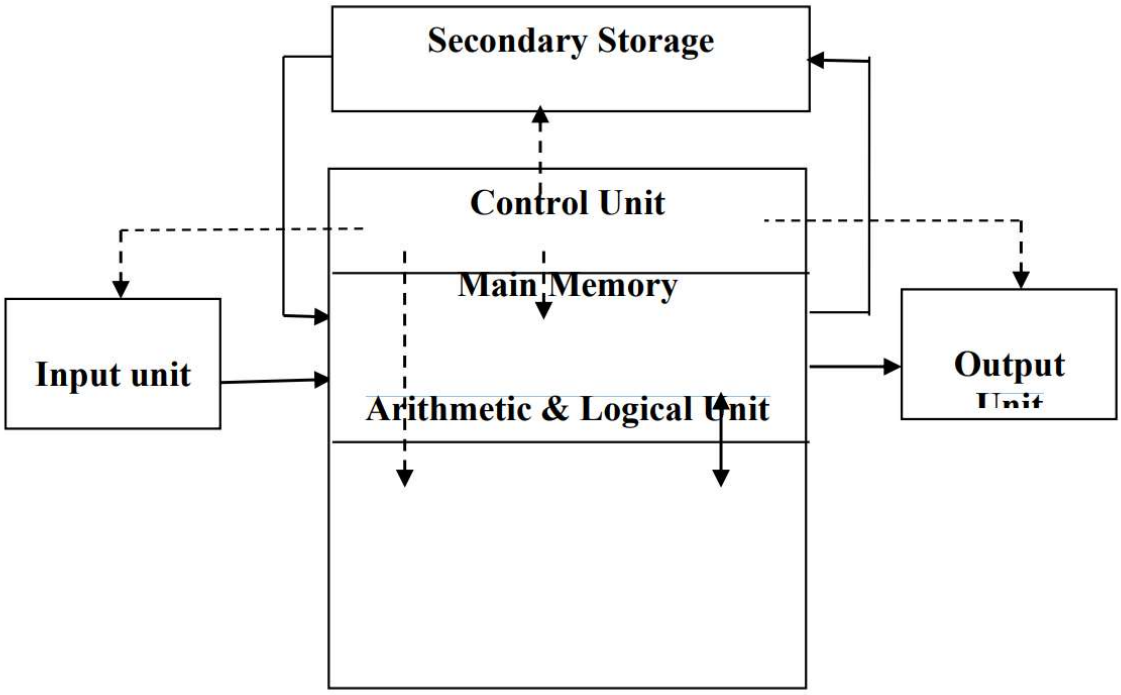
4. Fourth Generation (1980's): The present-day computers that you see today are the fourth-generation computers that started around 1975. It uses large scale Integrated Circuits (LSIC) built on a single silicon chip called microprocessors. Due to the development of microprocessor, it is possible to place computer's central processing unit (CPU) on single chip. These computers are called microcomputers. Later very large-scale Integrated Circuits (VLSIC) replaced LSICs. Thus, the computer which was occupying a very large room in earlier days can

now be placed on a table. The personal computer (PC) that you see in your college is a Fourth Generation Computer.

5.Fifth Generation (Late 1990's): These computers use optic fiber technology to handle Artificial Intelligence, expert systems, Robotics etc., these computers have high processing speeds and are more reliable.

5. Draw the block diagram of digital computer and explain each unit. (6m)

A)



1. Input: This is the process of entering data and programs in to the computer system. Therefore, the input unit takes data from us to the computer in an organized manner for processing through an input device such as keyboard, mouse, MICR, OCR, Etc.,

2. Main Memory: It is also known as internal memory. It is very fast in operation. The process of saving data and instructions is known as memory(storage). Data has to be fed into the system before the actual processing starts. It contains a part of the operating system Software, one or more execution programs being executed, the data being processed and required by the programs for execution, and processed data awaiting output.

3. Output: This is the process of producing results from the data for getting useful information. Similarly, the output produced by the computer after processing must also be kept somewhere inside the computer before being given to you in human readable form through the screen or printer. Again, the output is also stored inside the computer for further processing.

4. Control Unit (CU): The next component of computer is the Control Unit, which acts like the supervisor seeing that things are done in proper fashion.

Control Unit is responsible for coordinating various operations using time signal. The control unit determines the sequence in which computer programs and instructions are executed. Things like processing of programs stored in the main memory, interpretation of the instructions and issuing of signals for other units of the computer to execute them. It also acts as a switch board operator when several users access the computer simultaneously. Thereby it coordinates the activities of computer's peripheral equipment as they perform the input and output.

5. Arithmetic Logical Unit (ALU): After you enter data through the input device it is stored in the primary storage. The actual processing of the data and instruction are performed by Arithmetic Logical Unit. The major operations performed by the ALU are addition, subtraction, multiplication, division, logic and comparison. Data is transferred to ALU from storage unit when required. After processing the output is returned back to storage unit for further processing or getting stored.

6. Secondary storage: It is also known as auxiliary memory. It is closely linked with the main memory. Since main memory can't be flooded with unwanted data at particular moment, same is stored in auxiliary memory from which desired data is fed to main memory as and when required by it. Thus, secondary storage is used to hold mass of information i.e., system software, application programs, cinemas, games and data files. Obviously, the capacity of secondary storage is very high compared to main memory. Auxiliary memory usually in the form of Magnetic disk, Magnetic tape, CD's, Memory cards, Pen drives Etc.

Unit 2: Overview of operating system

1. Expand GUI, CUI, BIOS, and MS DOS? (2m)

A) G.U.I.: Graphical User Interface.

C.U.I.: Character User Interface. (OR) Command / Command line UserInterface

BIOS: Basic input/output System (BIOS) Program.

MS DOS: Micro Soft Disk Operating System.

2. What is a folder? (2m)

A) It is a container used to store files in it. A folder can also store another folder. The folder within a folder is called sub-folder. We can create any number of sub-folders and each can hold any number of files or additional sub-folders.

3. Write about any six internal commands. (6m)

A) CLS: This command is used to Clear the Screen. Syntax: CLS

DATE: This command is used to display or change the system date. The date format is MM / DD / YYYY. Syntax: DATE

TIME: This command is used to display or change the system time. The time format is HH / MM / SS. The time must to be entered in 24 hrs. internally. Syntax: TIME

DEL: This command is used to delete a file from the disk. Syntax: DEL < FILE_NAME>

COPY: This command is used to copy the contents of one file to another files. Syntax: COPY < SOURCE FILE NAME>

COPY CON: To create a new file with the same content. Syntax: COPY CON

REN: This command is used to change the name of an existing file Syntax: REN

VER: This command is used to display the current MS.DOS version number. Syntax: VER

MD: (Make Directory) This command is used to create a new directory. Syntax: MD

CD: (Change Directory) To move from one directory to another directory. Syntax: CD

DIR (DIRECTORY): This command is used to display the files and folder in the current working directory. Syntax: DIR

DIR /P: This command is used to display the directories in page wise. Syntax: dir / p

DIR / W: This command is used to display the directories in width wise Syntax: dir/w

Unit 3: MS Word

1. What is a Ribbon? (2m)

A) Ribbon is the panel at the top portion of the document.

2. What is Office Button? (2m)

A) The Microsoft Office Button contains many buttons to perform functions like new, Open, save and save as, print, send, or close.

3. What is Header and Footer? (2m)

A) Header & Footer: Header and Footer information such as page numbers, date, or title, first, decide if you want the information in the header (at the top of the page) or in the Footer (at the bottom of the page);

Note: Header will be displayed on the top of the page. Footer will be displayed at the Bottom of the page.

4. Write the step wise procedure to create, edit and save a document in MS – Word. (6m)

A) To Create a New Document:

➢ Select "Start" button form the desktop.

➢ Select All Programs from "Start button" options

➢ Select "Microsoft Office" option.

➢ Select" Microsoft Word 2007" from the options of "Microsoft Office".

Edit a Document:

➢ Making modifications in a document is known as editing.

➢ Editing may be any one of the copy, cut, paste, undo and redo.

➢ For any modification first we have to select the data.

➢ For copy, cut and paste we can select the icons from "Clipboard" options of "Home" tab.

Save a Document:

➢ Click the Microsoft Office Button

➢ Click Save or Save As or Press CTRL+S on the keyboard, or Click the File icon on the Quick Access Toolbar.

➢ Go to the location where we want to save the document in the hard disk

➢ Provide name at "Filename".

➢ Select "Save" button.

5. Write about spell checker. (6m)

A) Spell check: Used to check the spelling and grammar mistakes typed in a document. The wrong words will be highlighted by red color under line. We can correct the mistakes typed in the document with this facility.

Procedure:

➢ Place the cursor at the beginning of the document or the beginning of the section that you want to check

➢ Click the Review Tab on the Ribbon.

➢ Click Spelling & Grammar on the Proofing Group.

➢ Any errors will display a dialog box that allows you to choose a more appropriate spelling or phrasing.

➢ If you wish to check the spelling of an individual word, you can right click any word that has been underlined by Word and choose a substitution.

6. Write about Mail Merge. (6m)

A) Mail Merge: Mail merge is a very useful and powerful feature of MS-Word. It is used to print personalized form letters. The form letters have the same contents but are sent to many persons. Ex: Business reply letters, call letters and notice for a meeting. In this facility, all address data is stored one file. The format of the letter is stored in another file. Those are a) Main Document b) Data source file

Selecting Recipients for Mail Merge Letters:

➢ Click Start Mail Merge on the Mailings ribbon and select the type of document you'd like to create.

➢ Click Select Recipients on the Mailings ribbon to add recipients to the mailing.

We can opt to create a new database of recipients. You can also opt to use an existing list or Outlook contacts.

Adding Recipients to Your Mail Merge Database: In the New Address List Box, begin entering your contacts.

Each set of fields is referred to as an entry. To add additional recipients, click the New Entry button. To delete an entry, select it and click Delete Entry. Click Yes to confirm the deletion.

Adding and Deleting Mail Merge Fields You may wish to delete or add fields types to your mail merge document.

Once you've added all your recipients, click OK on the New Address List dialog box. Name the data source and click Save.

Inserting a Merge Field in Your Document To insert a field into your document, click Insert Merge Field on the Mailings ribbon. Select the field you would like to

insert. The field name appears where you have the cursor located in your document.

You can edit and format the text surrounding the field. Formats applied to the field will carry over to your finished document. You can continue to add fields to your document.

Previewing Your Mail Merge Letters:

To preview the letters, click Preview Results on the Mailings ribbon.

Correcting Errors in Mail Merge Fields:

You cannot alter the data in the merge document. Instead, you'll need to fix it in the data source.

To do this, click Edit Recipient List on the Mailings ribbon. In the box that opens, you can alter the data for any of your recipients. When you're done, click OK.

Finalizing Your Mail Merge Documents:

After you've reviewed your documents, you're ready to finalize them by completing the merge. Click the Finish & Merge button on the Mailings ribbon.

Commissioner of Intermediate Education: Andhra Pradesh

Vocational Question Bank

Course Name: CSE (Juniors)

Subject Name: Programming in C (VT 2)

S.No.	Chapter Name	Question	Marks
1	Introduction to problem solving techniques	1. What is a flowchart? 2. What is pseudo code? 3. What are the flow-chart symbols? 4. Draw a flowchart to find the biggest value of a given three numbers.	(2m) (2m) (2m) (6m)
2	Features of" C"	1. Define a variable and a constant. 2. What is nested loop? 3. Explain various types of Operators in C. 4. Explain various conditional control structures in C.	(2m) (2m) (6m) (6m)
3	Arrays in "C"	1. What is an array? What are the different types of arrays? 2. What is two-dimensional array? Write its application. 3. Write a C program for addition of two matrices. 4. Write the syntax to declare one dimensional and two-dimensional arrays.	(2m) (2m) (6m) (6m)

Unit 1: Introduction to problem solving techniques

1. 1. What is a Flowchart? (2m)

A) A flowchart is a graphical representation of an algorithm.

2. What is pseudo code? (2m)

A) Pseudo code: Pseudo code is a detailed and readable description of what a computer program or algorithm must do, expressed in a formally styled natural languages like English, rather than in a programming language.

(OR)

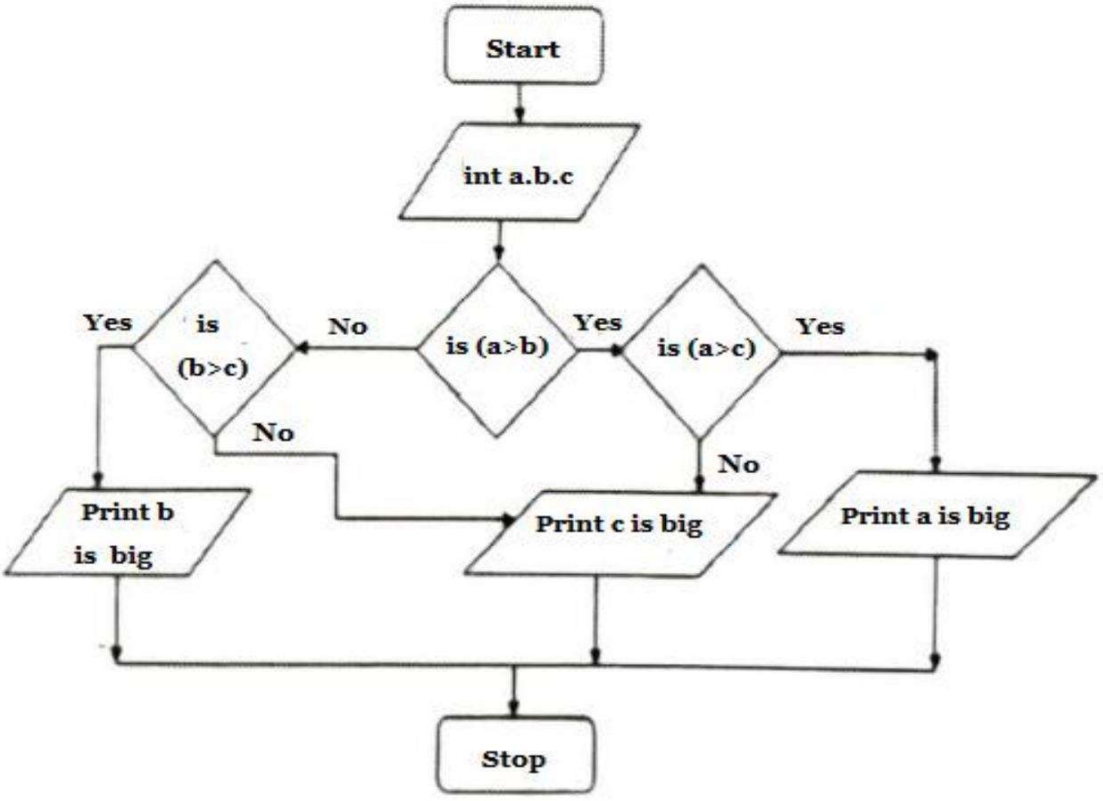
The Pseudo code is neither an algorithm nor a program. It consists of English like statement which perform the specific operation in pseudo code the program represented in terms of words and phrases.

Advantages: 1. Easy to read 2. Easy to understand and modify.

3. What are the flow-chart symbols? (2m)

A) Symbols used in flow-chart: Arrows, Ellipses, Rhombus, Rectangles Diamonds, Parallel lines, Circles, Cylinder, Off-page connectors etc.

4. Draw a flowchart to find the biggest value of a given three numbers. (6m)



Unit 2: Features of" C"

1. Define a variable and a constant in C. (2m)

A) Variables: These are the names of the objects, whose values can be changed during the program execution.

Constants: Constants are those, which do not change, during the execution of the program.

2. What is a Nested Loop? (2m)

A) A loop with in another is called nested loop (while ,do..while, for). The inner and outer loops may be of the same type or may not be of same type.

3. Explain various types of Operators in C. (6m)

A) Operators: The Operators used in C are

1. Arithmetic Operators
2. Relational Operators
3. Logical Operators
4. Assignment Operators
5. Increment & Decrement Operators
6. Conditional Operators
7. Bitwise Operators
8. Comma Operators

1. Arithmetic Operators

Operator	Meaning
+	Addition
-	Subtraction
*	Multiplication
/	Division
%	Modulo division

2. Relational Operators

Operator	Meaning
<	Less than
>	Greater than
<=	Less than or Equal to
>=	Greater than or Equal to
= =	Equal to
!=	Not Equal to

3. Logical Operators

Operators	Expression
&&	Logical AND

|| Logical OR

! Logical NOT

Logical And (&&): A compound Expression is true when two expressions are true. The && is used in the following manner.

Logical OR: A compound expression is false when all expression are false otherwise the compound expression is true.

Logical NOT: The NOT (!) operator takes single expression and evaluates to true(1) if the expression is false (0) or it evaluates to false (0) if expression is true (1).

4. Assignment Operator:

Operator	Meaning
+=	Add and assign
-=	Subtract and assign
*=	Multiply and assign
/=	Divide and assign
%=	Modulo division and assign

5. Increment & Decrement Operators

The increment/decrement operator act upon a Single operand and produce a new value is also called as “unary operator”. The increment operator ++ adds 1 to the operand and the Decrement operator – - subtracts 1 from the operand.

6. Conditional operator (or) Ternary operator (? :)

It is called ternary operator because it uses three expressions. The ternary operator acts like IfElse construction.

Syntax : variable = (? :); Exp-1 is evaluated first. If Exp-1 is true then Exp-2 is assigned to the variable otherwise Exp-3 is assigned to the variable

Ex: big= (a>b?:a:b);.

7. Bit wise Operators

A bitwise operator operates on each bit of data. These bitwise operators can be divided into three categories.

i. The logical bitwise operators.

ii. The shift operators

iii. The one’s complement operator.

i) The logical Bitwise Operator :There are three logical bitwise operators. Meaning Operator: a)Bitwise AND & b)Bitwise OR | c)Bitwise exclusive XOR ^

ii) The Bitwise shift Operations: The two bitwise shift operators are Shift left (<<) and Shift right (>>). Each operator requires two operands. The

first operand that represents the bit pattern to be shifted. The second is an unsigned integer that indicates the number of displacements.

iii) Bit wise complement: The complement op.~ switches all the bits in a binary pattern, that is all the 0's becomes 1's and all the 1's becomes 0's.

8. Comma Operator A set of expressions separated by using commas is a valid construction in c language.

Example :inti, j;

i= (j = 3, j + 2) ;

The first expression is j = 3 and second is j + 2. These expressions are evaluated from left to right. From the above example I = 5.

Size of operator: The operator size operator gives the size of the data type or variable in terms of bytes occupied in the memory. This operator allows a determination of the no of bytes allocated to various Data items.

4. Explain various conditional control structures in C. (6m)

A) Conditional Control Structure:

Conditional Structures

The conditional expressions are mainly used for decision making. The following statements are used to perform the task of the conditional operations.

a. if statement.

b. if-else statement.

c. nested else-if statement.

d. nested if –else statement.

e. switch statement.

a. if statement

The if statement is used to express conditional expressions. If the given condition is true then it will execute the statements otherwise skip the statements. The simple structure of 'if' statement is

```
if (< conditional expression>)
Statement-1;
```

b. if-else statements.

```
if (< conditional expression>)
statements-1
else
statements-2;
```

The conditional expression is evaluated and if the expression is true the statements-1 will be executed. If the expression is false the statements-2 will be executing.

c. Nested else-if statements.

If some situations if may be desired to nest multiple if-else statements. In this situation one of several different course of action will be selected.

Syntax

```
if ( )
Statement-1;
else if ( )
Statement-2;
else if ( )
Statement-3;
else
Statement-4;
```

When a logical expression is encountered whose value is true the corresponding statements will be executed and the remainder of the nested else if statement will be bypassed. Thus, control will be transferred out of the entire nest once a true condition is encountered. The final else clause will be applied if none of the exp is true.

d. nested if-else statement

It is possible to nest if-else statements, one within another. There are several different forms that nested if-else statements can take. The most general form of two-layer nesting is

```
if(exp1)
    if(exp3)
    Statement-3;
    else
    Statement-4;
    else if(exp2)
    Statement-1;
    else
    Statement-2;
```

One complete if-else statement will be executed if expression1 is true and another complete ifelse statement will be executed if expression1 is false.

e. switch statement:

A switch statement is used to choose a statement among several alternatives.

Syntax:

```
switch (variable) {
        case label1: statements1;
        case label2: statements2;
        ——— ———
        default: statements n;
        }
```

Where label1, label2 ,— — — are either integer constants or character constants. When the switch statement is executed the variable is evaluated and control is transferred directly to the group of statements whose case label value matches the value of the value. If none of the case label values matches to the value of the variable then the default part statements will be executed.

Unit 3: Arrays in "C"

1. What is an array? What are the different types of arrays? (2m)

A) Array can be defined as a collection of data objects of same type which are stored in consecutive memory locations with a common variable name. Arrays are two types. 1. single dimensional arrays 2. two dimensional arrays.

2. What is two-dimensional array? Write its application. (2m)

A) An array with two subscripts is termed as two-dimensional array. The two-dimensional array enables us to store multiple rows of elements.

3. Write a C program for addition of two matrices. (6m)

A) /*matrix addition*/

```
#include <stdio.h>
#include<conio.h>
 void main() {
Int ar,ac,br,bc, c, d, a[10][10], b[10][10], sum[10][10];
clrscr();
printf("Enter the number of rows in matrix-A: ");
scanf("%d", &ar);
printf("Enter the number of columns in matrix-A: ");
scanf("%d", &ac);
printf("Enter the number of rows in matrix-B: ");
scanf("%d", &br);
printf("Enter the number of columns in matrix-B: ");
scanf("%d", &bc);
if (( ar != br) || (ac!=bc)) goto lastpara;
printf("Enter %d elements of first matrix-A\n",ar*ac);
for ( c = 0 ; c < ar; c++)
for ( d = 0 ; c < ac; d++)
scanf("%d", &a[c][d]);
printf("Enter %d elements of second matrix-B\n",br*bc);

for ( c = 0 ; c < br; c++)
for ( d = 0 ; c < bc; d++)
```

```
scanf("%d", &b[c][d]);
for ( c = 0 ; c<ar; c++)
for ( d = 0 ; d<ac; d++)
sum[c][d] = a[c][d] + b[c][d];
printf("Sum of entered matrices(A+B):-\n");
for ( c = 0 ; c < ar; c++)
{
for ( d = 0 ; c < ac; d++)
printf("%d\t", sum[c][d]);
printf("\n");
}
Goto endpara;
lastpara: printf("\n rows and columns are not equal, hence can not add matrices");
endpara: getch();
}
```

4. Write the syntax to declare one dimensional and two-dimensional arrays. (6m)

A) Declaration of one-dimensional array:

data – type array – name [size] = {list of values};

The general form of declaring a one-dimensional array is where data-type refers to any data type supported by C, array-name should be a valid C identifier, the size indicates the maximum number of storage locations (elements) that can be stored.

Each element is the array is referenced by the array name followed by a pair of square brackets enclosing a subscript value. The subscript value is indexed from 0 to size -1.

When the subscript value is 0, first element in the array is selected, when the subscript value is 1, second element is selected and so on.

Initialization of One-Dimensional arrays:

Just as we initialize ordinary variables, we can initialize one-dimensional arrays also, i.e., locations of the arrays can be given values while they are declared.

Declaration of two-dimensional array:

data – type array – name [rowsize] [colsize];

Where, data-type refers to any valid C data type, array-name refers to any valid C identifier, row size indicates the number of rows and column size indicates the number of elements in each column.

Row size and column size should be integer constants.

Total number of locations allocated = (row size * column size).

Each element in a 2-d array is identified by the array name followed by a pair of square brackets enclosing in row-number, followed by a pair of square brackets enclosing its column-number.

data – type array – name [rowsize] [colsize] = {initializer-list};

QUESTION BANK: GROUP:COMPUTER SCIENCE & ENGINEERING CSE-VT3 **(PAGE1)**
class: 1 year cse.**paper3**: Accountancy & Tally

Short answer type questions & answers(2 marks):

1.What is accountancy?

Ans:Accountancy is the process of identifying , measuring and communicating economic information to permit informed judgements and decisions by users of the information.

2.what is book keeping?

Ans: Book keeping is the science and art of correctly recording in the books of account ,all the business transactions that result in the transfer of money or money's worth.

3.Define capital?

Ans: The amount of money, Assets, goods or money's worth introduced by the owner to start or to maintain new business.

4.What is Debit and credit?

Ans: A debit is an accounting entry that either increases an asset or expense account or decreases a liability or expense account.

5.what is own expenses ?

Ans:cash or articles used by the owner for his own purposes .

6.What is Asset? Describe classification of accounts?

Ans: An asset is a property of every description belonging to the business.
Assets can be classified into two types: a) Tangible assets b) Intangible assets .
a) Tangible assets: the assets having physical existence,whichwe can touch and see.
Ex: buildings, Furniture, plant and machinary
B) Intangible assets: the assets does not having any physical existence,but their possession gives rise to some rights and benefits to the proprietor or owner.
ex: Royality, copy rigts, goodwill, trade marks.

7.What is a journal?

Ans: A journal is called as book of primary entry .Because , all business transactions are first entered in this book in chronological order. .i.e all day to day accounting transactions were written in accounting terms in chronological order.

8.What is a ledger?

Ans: Ledger is a main book which contains all the accounts in which the transactions recorded in the books of original entry are transferred.

9.What is invoice?

Ans: Invoice is a document received by the trader from the supplier along with the goods by stating that ,the goods are supplied as per the order along with the price, discount offered, and other terms and conditions.

10.What is debit note and credit note?

Ans: Debit note is te document sent by the supplier while returning the goods purchased on credit from him, intimating that his account is debited to the extent of goods returned and the reasons for returning them. Credit note is a document prepared and sent to the customer to inform that his account is credited with the amount of goods returned by him.

14.what is overdraft?

Ans: the excess amount used by the business from its bank current account even though there is no balance in its bank account is called overdraft.

15. What is bank reconciliation statement?

Ans: the statement prepared to reconcile the balances of cash book and pass book is called bank reconciliation statement.

16.What is pass book? Ans:Bank maintains an account for each customer in its book.All deposits done by the customer are recorded on the credit side of customer account and all witdrawls done by the customer on the debit side of the customer account.A copy of this account is regularly sent to the customer by the bank. this copy is called’passbook’

Commisioner of intermediate education

Andrapradesh

Vocational question bank

course name: CSE

Subject name: **ACCOUNTANCY & Tally**

sno	chapter	Question	Marks
1.	Introduction	1.What is accountancy?	2
		2.what is book keeping?	2
		3.Define capital?	2
		4.What is Debit and credit?	2
		5.what is own expenses ?	2
		6. What is Asset? Describe classification of accounts?	2
			2
3	Journal	7.What is a journal?	2
4	Ledger	8.What is a ledger?	2
5	Subsidiary Books	9.What is invoice?	2
		10.What is debit note and credit note?	2
		11.What is contra entry?	2
6	Cash book	12.**What is trial balance?**	2
8	Trial balance and rectification	13.What is suspence account?	2
		14.what is overdraft?	2
7	Bank reconciliation Statement	15. What is bank reconciliation statement?	2
		16.What is pass book?	2
			2
1	Introduction	1.What are accounting concepts ?explain them?	6
		2.**what are important Accounting Conventions ? Explain some of them?**	6
2	Double entry	3.what is double entry system?	6
		4.What are the Advantages of Double Entry System?	6
		5.What is an account? write about different types of accounts?	6
5	Subsidiary books	**6.Explain different types of subsidiary books?**	6

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Assets can be classified into two types: a) Tangible assets b) Intangible assets .
a) Tangible assets: the assets having physical existence,whichwe can touch and see. Ex: buildings, Furniture,
B) Intangible assets: the assets does not having any physical existence,but their possession gives rise to some rights and benefits to the proprietor or owner.
ex: Royality, copy rigts, goodwill .

7.What is a journal?

Ans: A journal is called as book of primary entry .Because , all business transactions are first entered in this book in chronological order. .i.e all day to day accounting transactions were written in accounting terms in chronological order.

8.What is a ledger?

Ans: Ledger is a main book which contains all the accounts in which the transactions recorded in the books of original entry are transferred.

9.What is invoice?

Ans: Invoice is a document received by the trader from the supplier along with the goods by stating that ,the goods are supplied as per the order along with the price, discount offered, and other terms and conditions.

10.What is debit note and credit note?

Ans: Debit note is te document sent by the supplier while returning the goods purchased on credit from him, intimating that his account is debited to the extent of goods returned and the reasons for returning them. Credit note is a document prepared and sent to the customer to inform that his account is credited with the amount of goods returned by him.

11.What is contra entry?

Ans:**Contra Entry:** An entry which appears on both sides of the Three column cash book i.e., Debit side as well as Credit side is called "***Contra Entry***"

12.What is trial balance?

Ans: To verify the accuracy of the postings after completion of postings in the Journal or Subsidiary Books to the ledger it is needed to prepare a statement by the businessmen. The statement where in the balances of all the accounts in the ledger are incorporated is called as ***"trial balance"***.

13.What is suspence account?

Ans: **Suspense Account:**Suspense Account is an account prepared to transfer the difference amount identified for time being, suspense account will be shown in the Trial Balance.

14.what is overdraft?

Ans: the excess amount used by the business from its bank current account even though there is no balance in its bank account is called overdraft.

15. What is bank reconciliation statement?

Ans: the statement prepared to reconcile the balances of cash book and pass book is called bank reconciliation statement.

16.What is pass book?

Ans:Bank maintains an account for each customer in its book.All deposits done by the customer are recorded on the credit side of customer account and all drawls done by the customer on the debit side of the

customer account. (Cse-vt3-page3)

A copy of this account is regularly sent to the customer by

the bank. this copy is called 'passbook'

Long answer type questions with answers(6 marks)

1.What are accounting concepts ?explain them?

Ans: **Accounting Concepts**: Accounting is the language of business .
Accounting concepts are given below:

1. Business Entity Concept
2. Money Measurement Concept
3. Cost Concept
4. Going Concern Concept
5. Dual – Aspect Concept
6. Realisation concept
7. Accural Concept
8. Matching Concept
9. Accounting Period Concept

1. **Business Entity Concept**: Accountants treat business as separate from the owner; then it becomes possible to record transactions of the business with the owner also. Without such differentiation, the affairs of the firm will all be mixed up with the private affairs of the owner and the true picture of the business will not be available.

2. **Money Measurement Concept**: Accounting records only those transactions which are expressed in terms of money, though inventory rerecords are also kept in some cases. It should be remembered that money allows various things of different nature to be added up together and dealt with. The use of a building and the use of clerical services can be added up only through money values and not otherwise.

3. Cost Concept: Transactions are entered in the books of account at the amounts actually involved. It prevents random values being put on transactions. This concept is used mainly in acquisition of assets. In other words, the amount to be recorded is objectively arrived at as a result of the mutual agreement of two parties involved.

2.**what are important Accounting Conventions ? (Cse-vt3-page4)**
expain some of them?

Ans:Accounting Conventions help in comparing accounting data of different business units or of the same unit for different periods.

The most important conventions which have been used for a long period are :

1. Convention of consistency
2. Convention of full disclosure.
3. Convention of materiality.
4. Convention of conservatism.

1. **Convention of consistency:** The convention of consistency means that same accounting principles should be used for preparing financial statements year after year

2. **Convention of full disclosure:** The convention of full disclosure suggests that every financial statement should fully disclose all relevant information. Full disclosure means that there should be full, fair and adequate disclosure of accounting information

3. **Convention of materiality:** The convention of materiality states that, to make financial statement to be meaningful by reflecting the material fact. Material fact means the information of which will influence the decision of its user.

4. **Convention of conservatism:** This convention is based on the principle that "Anticipate no profit, but provide for all known losses". It provides guidance for recording transactions in the books of accounts

3.what is double entry system?

ANS:Double entry system means "Every business transaction has two – fold effect and it affects two accounts in opposite directions and if a complete record were to be made of each such transaction, it would be necessary to debit one account and credit another account ".This recording of the two fold effect of every transaction has given rise to the term Double Entry System

Features of double entry system:

1. Every business transaction affects two accounts.
2. Each transaction has two aspects those are debit and credit.
3. It is based upon accounting assumptions, concepts and principles.
4. It helps in preparing trial balance which is a test of arithmetical accuracy in accounting.
5. Finally it helps in preparation of final accounts with the help of trial balance.

4.What are the Advantages of Double Entry System? **(Cse-vt3-page5)**

Ans:Advantages of Double Entry System

Double entry system is acknowledged as the best method of accounting in the modern world.

Following are the main **advantages of double entry system**:

1. **Complete Record of Transactions:** Under this method both the aspects of each and every transaction are recorded.
2. **Scientific System:** This is the only scientific system of recording business transactions. .
3. **Accuracy of Accounts:** It is possible to verify the arithmetical accuracy of the books of accounts by ascertaining whether the two sides (Dr. and Cr.) become equal or not through a process known as trial balance.
4. **Ascertainment of Profit or Loss:** Under this system profit and loss account can be prepared easily by taking together all the accounts relating to income or revenue and expenses or losses and thereby the result of the business can be ascertained.
5. **Ascertainment of the Financial Position:** A Balance Sheet can be prepared by taking together all the accounts relating to assets and liabilities and thereby the financial position of the business can be assessed.
6. **Prevents Errors and Frauds:** Under this system mistakes and defects can be detected by internal check, so that accurate information regarding business can be ascertained.
7. **Full Details of Control:** This system permits accounts to be kept in a very detailed form,and thereby provides sufficient information for the purpose of control.
8. **Helps in decision making:** Under this system necessary statistics are easily available so that the management can take appropriate decision and run the business efficiently.

5.What is an account? write about different types of accounts?

Ans: Account is a summary of relevant transactions at one place relating to a particular head.

An account will be represented in the form of " T ". Debit and Credit refer to left side and right side of the account respectively. To debit an account is to enter an amount on the left side of an account, and to credit an account is to enter an amount on the right side of an account.

The accounts in double entry system are classified into three categories:

1. Personal accounts
2. Real accounts

a) Tangible accounts

b) Intangible accounts

3. Nominal accounts **(Cse-vt3-page5)**

1. Personal Accounts: Personal accounts may be further classified into two categories:

a) **Natural Personal Accounts**: An account related to any individual like Prasad, or Suresh is called as a *Natural Personal Account*.

b) **Artificial Personal Accounts**: An account related to any artificial person like M/s Siri Motors LLP, M/s TATA MOTORS Ltd, , etc., is called as an *Artificial Personal Account*.

Rule: Debit the Receiver
Credit the Giver

2. Real Accounts: Every Business has some assets and every asset has an account. Thus,asset account is called a real account. There are two type of assets:

a) **Tangible** Assets are having physical existence, which we can touch and see. Ex: Buildings, Furniture, Plant and Machinery.

b) **Intangible** assets does not have any physical existence, but their possession gives rise to some rights and benefits to the proprietor or owner.

Ex: Royalty, Copy rights, Goodwill, Trademarks.

Accounting treatment for both type of assets is same.

Rule: Debit what comes in
Credit what goes out

3. Nominal Accounts: These accounts are related to incomes and expenses or profits and losses of business concern. Ex: Salary Account, Rent Account, Electricity Account, Discount Account,
Commission Account, Interest Account

Rule: Debit all Expenses and Losses
Credit all Incomes and Gains

6.Explain different types of subsidiary books?

Ans: Different types of Subsidiary Books arew

There are 8 types of subsidiary books used for different purposes. Those are:

1. Purchase Book
2. Purchase Returns Book
3. Sales Book
4. Sales Returns Book
5. Cash Book
6. Bills Receivable Book
7. Bills Payable Book
8. Journal Proper

1. Purchase Book: Goods purchased on credit are recorded in this book.

2.Purchase Returns Book: The goods returned to the supplier purchased on credit are recorded in this book.

3.Sales Book: The goods sold on credit are recorded in this book.

4.Sales Returns Book

The goods returned by the customers sold for credit are recorded in this book.

5..Cash Book: In this book, all the transactions relating to cash receipts and cash payments are recorded.

6. Bills Receivable Book:A trader draws bills on the debtors for the amount due from them, such bills drawn by the traders and duly accepted by the debtors are called '***Bills receivable'***. The amount on bills to be received is entered in bill receivable book.

7.Bills Payable Book: Every business organisation accepts the bills to the creditors, like wholesalers or manufacturers for the purchase of goods on credit. Such bills drawn by creditors and accepted by traders are called bills payable and they are recorded in a separate book called ***'Bills Payable Book'***.

8.Journal Proper: This book is maintained to record transactions, which do not find place in other seven Subsidiary Books.

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