

**BOARD OF DEPARTMENTAL EXAMINATION  
HIMACHAL PRADESH  
FOR ASSISTANT COMMISSIONERS OF STATE TAXES AND EXCISE**

*Session - May - 2021*

**PAPER- 5**

**ACCOUNTING AND I.T.**

**TIME ALLOWED: 3 HOURS**

**MAXIMUM MARKS: 100**

**General Instructions:-**

- (a) Attempt any five questions.
- (b) Question No. V is compulsory.
- (c) Books are not allowed.
- (d) Calculators are allowed.

**PART-I**

- Q.N. I(a)      What are Generally Accepted Accounting Principles(GAAPs)?      10 Marks**
- (b)      What are Accounting Standards. Explain any five(5)?      10 Marks**
- Q.N. II(a)      What do you mean by Data Analysis and how do we do it?      10 Marks**
- (b)      What are basic Statistical Tools for data analysis?      10 Marks**
- Q.N. III(a)      How do we calculate Mean, Median, Mode and Standard Deviation?      10 Marks**
- (b)      Calculate Standard Deviation from following data:-      10 Marks**

Marks	No. of Students
0-10	5
10-20	7
20-30	14
30-40	12
40-50	9
50-60	6
60-70	2

Q.N. IV(a) What are Accounting Softwares? Describe any two.

10 Marks

(b) What do you mean by GSTN? What was the need to create it?

10 Marks

**PART-II**

Q.N. V Prepare Trading, Profit and Loss Account for the year ending 31<sup>st</sup> March, 2021 and Balance Sheet as on date. The Closing Stock has been valued at Rs50,000/-

20 Marks

Debit Balances	Rupees	Credit Balances	Rupees
Opening Stock	40,000	Sundry Creditors	90,000
Purchases	3,50,000	Purchase Return	5,000
Sale Returns	15,000	Sales	5,30,000
Carriage	5,000	Commission	15,000
Wages	15,000	Capital	2,75,000
Repairs	4,000	Interest on Deposits	10,000
Printing and Stationery	11,000	Bills Payable	75,000
Trade Expenses	10,000		
Rent and Taxes	15,000		
Cash in hand	5,000		
Bills Receivable	20,000		
Sundry Debtors	1,20,000		
Land & Building	1,50,000		
Machinery	1,10,000		
Drawings	30,000		
Deposits	1,00,000		
	<u>10,00,000</u>		<u>10,00,000</u>

**Q.N. VI**      **What are Financial Ratios. What is the use of these in a business? Calculate Current Ratio, Return on Investment(ROI), Gross Profit Ratio, Price Earning Ratio and Debt Equity Ratio.**      **20 Marks**

**Q.N. VII(a)**      **Explain any four(4):-**      **10 Marks**

1.      e-Office
2.      Digilocker
3.      Cyber Treasury
4.      Digital Payment
5.      Accounting Software

**(b) What are Financial Statements? Explain Briefly.**      **10 Marks**

**Q.N. VIII**      **What do you understand by Bank Reconciliation Statement(BRS)? Explain with example. What is its significance for business?**      **20 Marks**