

- Note:** 1. All questions are compulsory.  
 2. Each question has internal option.  
 3. Working notes should form part of your answer.  
 3. Figures to the right indicate full marks.

**Q.1 (A) Fill in the blanks: (Any Eight)**

[08]

1. Small expenses of daily routine business are recorded in \_\_\_\_\_.  
 (a) Pass book (b) Petty cash book (c) Debit note
2. A trial balance is a list of \_\_\_\_\_ accounts.  
 (a) Personal (b) Real (c) Nominal
3. Cash sales are recorded in \_\_\_\_\_ book.  
 (a) Sales book (b) Cash Book (c) Sales return book.
4. A transaction not recorded at all is called as an error of \_\_\_\_\_.  
 (a) Principle (b) Complete Omission (c) Partial Omission
5. Interest on investment is \_\_\_\_\_ of business concern.  
 (a) A profit (b) an income (c) an expenses
6. All the items of income are shown on the credit side of \_\_\_\_\_ account.  
 (a) Balance Sheet (b) Profit and Loss (c) Manufacturing
7. The method of valuation of closing stock is to \_\_\_\_\_.  
 (a) Value of cost (b) value at market price (c) value at cost or market price
8. Depreciation under hire purchase system is charged on \_\_\_\_\_.  
 (a) Cash price (b) Hire Purchase Price (c) Hire Purchase Price or Cash Price  
 Whichever is higher
9. Bank overdraft facility to \_\_\_\_\_ account  
 (a) Current (b) Saving (c) Fixed Deposit
10. Under \_\_\_\_\_ the earliest purchases are issued for production  
 (a) LIFO (b) FIFO (c) WAM

**(B) State whether following statements are True or False: (Any seven)**

[07]

1. A transaction cannot be directly entered into a ledger.
2. Cash discount is nominal account.
3. Errors of omission are committed by clerks.
4. Accounting is useful for businessmen only.
5. Only withdrawal slip is used to withdraw the amount from the bank
6. Sales account always shows credit balance.
7. Narration is not necessary in ledger.

8. Book keeping is an art as well as science.
9. A journal voucher is must for all transactions recorded in the journal.
10. Opening stock plus closing stock minus the cost of goods sold will give the closing stock.

**Q.2 (A) Record the following transactions in a Simple Cash Books of Sachin Tendulkar, for the month August 2011. [08]**

August 2011, 1	Started business with cash Rs. 40,000.
3	Purchased goods Rs. 60, 000 at 5% trade discount
5	Additional investment into business cash Rs.30, 000.
7	Received commission Rs.2,000 from Joshi brothers.
9	Paid Rs.4,000 to Anita on account
12	Cash sales Rs.36000 at 10% trade discount
15	Deposited into bank Rs. 25,000
17	Received 22,000 from Kamal on account
22	Paid salaries Rs.12,500 to staff
25	Withdrawn Rs.3,700 from business for personal use
27	Borrowed Rs.25,000 from wife for doing further business
29	Withdrawn Rs.16,000 from business for Office use

**Q .2. (B) From the following information prepare a Trial balance of Mili General Store for the month of March, 2002. [07]**

Particulars	Amount
Wages	6,000
Sales cash	24,000
Capital a/c	34,000
Drawings	2,000
Purchases	18,000
Sales returns	300
Office furniture	4,000
Furniture & Fixtures	12,000
Office expenses	1,300
Discount earned	340
Opening stock	5,000
Rent, rates and taxes	400
Commission	200
Purchase returns	460
Bills receivable	800
Traveling expenses	600

Bad debts	
Provision for doubtful debts	190
Sundry Creditors	1,500
Sundry Debtors	2,800
Cash in hand	11,000
Bank overdraft	1,800
Postage	1,300
Investments	260
Income from investments	2,000
Fuel and power	250
	800

OR

**Q.2. Journalized the following transactions, December 2013.**

[15]

1. Mr. Amit started his business with cash ₹ 81,000, Building ₹1, 00,000 and borrowed from friend Jitendra ₹25,000
2. Paid cash in to Bank of Maharashtra ₹ 90,000
1. Purchased furniture from Shri. Mathurand issued him a cheque ₹ 6,000
2. Credit purchases from Mr. Harshad ₹ 15,000 less 4% trade discount
10. Returned goods to Mr. Harshad ₹150
11. Cash sales ₹4500
15. Credit sales to Shri. Atul ₹ 3000 less trade discount 2%
19. Shri. Atul returned goods of ₹300
22. Paid postage ₹ 100 and electricity bill ₹ 600
23. Sent a telegram of ₹ 30 to Mr. Harshad to supply goods of ₹7500 immediately
26. Purchased Computer & Printer of ₹ 25000 from Kavita and in part payment gave cash of ₹ 15000
28. Paid Telegram Deposit for new telephone connection by cheque ₹ 2000
29. Paid life insurance premium on life ₹3000
30. Paid salaries ₹ 3000

**Q.3. Record the following transactions in Purchase Book, Sales Book, Purchase Return Book and Sales Return Book of Mahi Stores for the month of May 2016.** [15]

1 May	Jaya Invoiced goods of Rs.15,000 at 9% trade discount as per their Invoice number 231
3	Purchased computer from IBM Computer worth Rs.55,000 as per their Invoice number 863
4	Invoiced goods to Priya for Rs.20,000 at 4.5% trade discount as per their Invoice number 341

7	Sold goods to Sneha for Rs.14500 at 10% trade discount as per their invoice number 342
12	Priya returned goods worth Rs.3,500 for which we issued Credit Note No. 78 (Gross)
15	Goods worth Rs.3,500 returned to Jaya and issued Debit Note No.94
17	Sold a part of old machinery to Vipin on credit for Rs.29,800
20	Sold goods to Anita for Rs.26,650 as per Invoice Number 343 and purchased goods from her for Rs.12,250 as per their Invoice number 545
22	Kailas Traders purchased goods from us Rs.16,000 at 6% trade discount as per their Invoice number 344
24	Satya supplied goods to us of Rs.2,450 Invoice number 630
27	Kailas Traders returned goods to us of Rs.5,180( Net) and we issued a Credit Note No.79
29	Returned goods worth Rs.460 to Satya and issued Debit Note No.95

OR

**Q.3.** On 1<sup>st</sup> April 2010 HSC & Company purchased a projector from HMT Company on Hire Purchase. The Cash price of the projector was Rs. 2, 50,000. The payment was to be made of Rs. 50,000 on the date of agreement and the balance in 4 annual installments of Rs. 50,000 plus interest at 5 percent per annum. Depreciation @ 10 % p.a. is to be written off on W.D.V. Basis. [15]

You are required to prepare,

- A statements showing calculation of interest
- Projector Account
- Vendor's company's account

**Q.4 (A)** The following particulars have been extracted in respect of Material 'A'. Prepare a Stores ledger account showing the respect and issues, pricing the materials issued on the basis of (a) Weighted Average (b) First in First Out [15]

Receipts

Serial No.	Date		
1	1-10-2012	Opening Stock	200 units at Rs. 3.50 per unit
2	3-10-2010	Purchased	300 units at Rs. 4.00 per unit
3	13-10-2010	Purchased	900 units at Rs. 4.30 per unit
4	23-10-2010	Purchased	600 units at Rs. 3.80 per unit

Issues

Serial No.	Date		
1	5-10-2012	Issued	400 units
2	15-10-2010	Issued	600 units
3	25-10-2010	Issued	400 units
4	26-10-2010	Issued	200 units

OR

**Q.4 (B) Journalize the following transaction and prepares necessary Ledger A/c of Reliance Company.** [15]

**April 2018**

1. Started business with cash ₹ 10,000
3. Sold goods for cash ₹ 3,000
5. Purchased goods for cash ₹ 2000
9. Paid Rent ₹ 1000
15. Paid Salaries ₹ 2500
20. Sold goods to Mr.Rohit for ₹ 1,500
24. Paid to Ms.Shilpa ₹ 1,000
26. Received ₹ 500 from Mr.Rohit on account
27. Purchased furniture for ₹ 3,000
- 29 Paid wages ₹ 300
30. Received commission ₹ 200 form Mr.Avinash
31. Paid for rent ₹ 100

**Q. 5 (A) From the following Trial Balance of Mr. kapil Sharma you are required to prepare Trading Account Profit and Loss Account for the year ended 31<sup>st</sup> March, 2012 and Balance Sheet as on that date.** [15]

Particulars	Debit (Rs.)	Credit (Rs.)
Opening stock	58,000	
Wages and Salary	6,500	
Carriage	2,500	
Purchase and Sales	63,000	1,26,000
Bills Receivable and Bills Payable	600	1,000
Rent	3,500	
R.D.D.		800
Sundry Debtors and Sundry Creditors	15,000	16,000
Returns	1,000	500
Machinery	12,000	
Travelling expenses	3,000	
Cast at Bank	1,000	
Buildings	25,000	
Office expenses	2,700	
Advertisement ( for 3 years)	3,000	

Drawings	2,500	
Capital		30,000
Insurance	600	
Bank Overdraft		25,600
<b>Total</b>	<b>1,99,900</b>	<b>1,99,900</b>

**Adjustments:**

1. Closing stock cost Rs. 25,000 and market value at Rs.30, 000.
2. Provide Reserve for doubtful debts at 5% on sundry Debtors.
3. Outstanding Rent Rs.500.
4. Goods of Rs. 3000 were taken over by Mr. kapil Sharma for personal use.
5. Provide Depreciation on Machinery by 10% and Building by 20% p.a.
6. Prepaid Insurance Rs.100.

**OR**

**Q.5: (B) Write short notes: (Any Three)**

**[15]**

1. Matching concept
2. Purchases Return Book
3. Internal Voucher
4. Accounting Standard A-10
5. Concept of entity

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- N.B.** 1. All questions are compulsory  
2. Draw suitable diagrams wherever necessary  
3. Mixing of sub questions is not allowed

**Q1. Attempt any three of the following: (15)**

1. Explain the importance of completeness and correction in effective communication.
2. What are the different roles of a manager? Explain
3. What is conferencing? Explain different types of conferencing.
4. What are the different types of non-verbal communication?
5. Distinguish between the attributes of high and low context cultures.

**Q2. Attempt any three of the following: (15)**

1. What is listening? Explain its types.
2. Explain the different non verbal aspects of an interview.
3. What are the different types of audience? Explain the steps involved in audience analysis.
4. Write a job application letter for the post of Accountant at Rizvi college, Bandra.
5. Explain the barriers to effective listening.

**Q3. Attempt any three of the following: (15)**

1. Write an instruction to charge a mobile phone. State the application which you will use while typing it.

2. What are the preparations that one must do before appearing an interview?
3. Is brand marketing necessary? What are the different strategies used by corporates to promote their products/services?
4. What are the steps involved in writing a business report?
5. What is tele conferencing? State its advantages.

**Q4. Attempt any three of the following:**

**(15)**

1. What are the benefits of a team presentation?
2. Write a specimen format of notice and agenda.
3. What are the post conference activities?
4. Write down the guidelines for team briefing.
5. How does crisis communication planning help an organisation?

**Q5. Attempt any three of the following:**

**(15)**

1. What are the basic approaches to negotiations?
  2. Explain the ethical perspectives involved in business with suitable diagram.
  3. What is E mail etiquette? Write down a few points which one should consider while writing an E mail.
  4. How will you present visual communication in an effective way?
  5. Explain chunking theory with suitable examples.
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- N. B.: (1) All questions are **compulsory**.  
 (2) Make **suitable assumptions** wherever necessary and **state the assumptions** made.  
 (3) Answers to the **same question** must be **written together**.  
 (4) Numbers to the **right** indicate **marks**.  
 (5) Draw **neat labeled diagrams** wherever **necessary**.  
 (6) Use of **Non-programmable** calculators is **allowed**.

1. **Attempt any three of the following:** 15  
 a. What is Operating System? Explain the role of operating system as extended machine.  
 b. Write a short note on Fifth Generation of Operating System.  
 c. Explain multithreaded and multi-core chips.  
 d. Explain Virtual memory architecture of operating system.  
 e. Explain The Dining Philosophers Problem.  
 f. How to implement Threads in the Kernel space and Threads in the User space?
2. **Attempt any three of the following:** 15  
 a. Explain the concept of running multiple programs without memory abstraction.  
 b. How swapping helps to hold large programs in RAM? Explain Using suitable diagram.  
 c. Explain Clock page replacement algorithm using suitable example.  
 d. What are design issues with paging system?  
 e. Explain in brief concept of segmentation.  
 f. Explain WSClock Page Replacement Algorithm with an example.
3. **Attempt any three of the following:** 15  
 a. What are block devices and character devices? Explain.  
 b. Write a short note on Memory Mapped IO.  
 c. Explain Direct Memory Access using suitable diagram.  
 d. Write a note on power management.  
 e. Explain Starvation.  
 f. Describe Deadlock.
4. **Attempt any three of the following:** 15  
 a. Write a note on Type-1 and Type-2 Hypervisor.  
 b. Explain any five advantages of virtualization.  
 c. List and explain five essential characteristics of Cloud.  
 d. Explain the need of Virtual Machine (VM)  
 e. Explain Master-Slave Multiprocessors.  
 f. Write a note on Document-Based Middleware.
5. **Attempt any three of the following:** 15  
 a. Describe Linux kernel with appropriate diagram.  
 b. Write a short note on Synchronization in Linux.  
 c. Explain any five memory management system calls in Windows.  
 d. Explain the programming layers in modern windows operating System.  
 e. Explain the booting process of windows OS.  
 f. Write a note on windows power management.

- (1) All questions are compulsory.
- (2) Make suitable assumptions wherever necessary and state the assumptions made.
- (3) Answers to the same question must be written together.
- (4) Numbers to the right indicate marks.
- (5) Draw neat labeled diagrams wherever necessary.
- (6) Use of Non-programmable calculators is allowed.

1. Attempt any three of the following: 15
  - a. Convert:
    - i)  $(23)_{10} = (?)_2$
    - ii)  $(34)_{16} = (?)_{10}$
    - iii)  $(555)_8 = (?)_2$
  - b. Convert :
    - i)  $(101100) = (?)_{\text{gray}}$
    - ii)  $(456)_{10} = (?)_{\text{bcd}}$
    - iii)  $(64)_{10} = ( )_{\text{excess}}$
  - c. Write a short note on different techniques of binary subtractions
  - d. Explain how negative numbers are represented in binary numbering system. Discuss properties of 2's complement.
  - e. Perform following arithmetic operation  
(i)  $(10)_{10} \div (4)_{10}$       (ii)  $(727)_8 - (234)_8$       (iii)  $(\text{DADA})_{16} + (\text{BABA})_{16}$
  - f. Add following BCD numbers  
(i)  $(56)_{10}$  and  $(23)_{10}$       (ii)  $(82)_{10}$  and  $(34)_{10}$
  
2. Attempt any three of the following: 15
  - a. Describe the AND gate and the XOR gate with the symbol, the logical statement, the boolean expression and its logical circuit diagram.
  - b. State and proof De-Morgans Law.
  - c. Solve the following  
i)  $(A * B) * (A' + B) * (B' + B)$       ii) Simplify :  $(A + C)(AD + AD) + AC + C$
  - d. Draw logic circuit and make truth table to prove the following Boolean theorems-  
i)  $A.0 = 0$       ii)  $(A.B).C = A.(B.C)$
  - e. Using rules of Boolean algebra, solve  $y = (x + z)(x' + y + z)$ . Draw a logic circuit using suitable gates to implement the simplified equation.
  - f. What is meant by universal logic gate? Draw logic circuits showing construction of Ex-OR gate using NAND gate and using NOR gate
  
3. Attempt any three of the following 15
  - a. What is a combinational circuit? Build a combination circuit of a half adder.
  - b. With the help of K-Maps build a full adder and describe it working.
  - c. Describe the working of 2-bit half subtractor.
  - d. Implement 8 bit full adder.
  - e. Draw circuit and explain working of BCD subtractor.
  - f. Write a note on fast multiplier.

- 4. Attempt any three of the following:** **15**
- a. Draw the logical circuit diagram and describe the working of a 4:1 multiplexer
  - b. Draw the logical circuit diagram and describe the working of 1: demultiplexer
  - c. Differentiate between encoders and decoders
  - d. Describe with a truth table the working of locked Set – Reset flip flop.
  - e. Describe with a truth table the working of JK flip flop.
  - f. What is race around condition? How can it be handled?

- 5. Attempt any three of the following:** **15**
- a. Write a short note on type of counters .
  - b. Draw a logical diagram and describe working of 4-bit binary counter.
  - c. Describe the term bushing.
  - d. Write a short note on shift registers .
  - e. Describe with a timing diagram the working of a 4-bit ring counter.
  - f. Explain 3-bit Synchronous counter\_\_\_\_\_

Max Time: 2½ hrs

**Instructions:**

- 1) All questions are compulsory.
- 2) Mixing of sub questions are not allowed.
- 3) Write in clear, legible, writings.

F.Y.-I.T  
Sem-I

22/11/19  
Max Marks: 75

Imperative program.

**Q I) Attempt any three:-**

(15)

- A. Write a suitable program to display the functions returning pointer.
- B. What are different bit-fields?.
- C. Why C is known as basic programming language.
- D. Write a program to display the following pattern:  
1      2      3      4      5  
1      2      3      4  
1      2      3  
1      2  
1
- E. Explain the gets() and puts() functions with the help of an example.
- F. Write a program to convert the lowercase string to uppercase string.

**Q I I) Attempt any three:-**

(15)

- A. Write a program to reverse the digit of an integer.
- B. Explain the conditional operators with an example.
- C. Write a program to display the nested if-else statement.
- D. What do you mean by multi-dimensional array. Explain in brief.
- E. Write a program to find the volume of sphere, cube and cylinder.
- F. Explain types of operators in pointers.

**Q III) Attempt any three:-**

(15)

- A. Write a program to find the biggest of 3 numbers.
- B. Explain the following terms i) putchar() ii) getchar().
- C. Write a program to find the area of a rectangle, square and circle.
- D. Explain the different types of loops in c programming.
- E. Write a program to display the sum of odd and even numbers from 1 to 20.
- F. Could we access the array using a pointer in C language?. Explain it.

**Q I V) Attempt any three:-**

(15)

- A. Explain some of the escape sequence in brief.
- B. Write a program to find the sum of digits in a number.
- C. Write a short notes on following storage classes i) auto ii) extern iii) static iv) register.
- D. Write a program to find whether a given number is palindrome or not.
- E. Explain the following library functions in brief i) strcmp() ii) strcpy() iii) fopen() iv) getchar().
- F. Write a program to display the logical operators.

**Q V) Attempt any three:-**

(15)

- A. Write a program to check whether the number is positive, negative or zero.
- B. What are the importance of following header files.  
i) Stdio.h ii) string.h iii) conio.h iv) math.h
- C. Write a program to find the sum of numbers from 1 to 100.
- D. Write a program to create the structure of an employee consisting of his name, his wages, his work experience. Pass the value of elements of structure using arrays.
- E. Write a program using pointer to compute the sum of all the elements stored in an array.
- F. What are static functions? What is their use.