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Brainware University  
398, Ramkrishnapur Road, Barasat  
Kolkata, West Bengal-700125

## BRAINWARE UNIVERSITY

Term End Examination 2024-2025

Programme – M.Com.(BFA)-2024

Course Name – Advance Data Analysis and Accounting System

Course Code - MBF17301B (T)

( Semester I )

Full Marks : 40

Time : 2:0 Hours

[The figure in the margin indicates full marks. Candidates are required to give their answers in their own words as far as practicable.]

### Group-A

(Multiple Choice Type Question)

1 x 10=10

1. Choose the correct alternative from the following :

- (i) Identify the function used to sum values in Excel.
  - a) SUM
  - b) AVERAGE
  - c) MIN
  - d) MAX
- (ii) Cite the correct function for finding the highest number in a range.
  - a) MIN
  - b) MAX
  - c) AVERAGE
  - d) COUNT
- (iii) Express the purpose of using cell borders in Excel.
  - a) Decoration
  - b) Separating data
  - c) Highlighting text
  - d) Summing values
- (iv) Select the correct shortcut to wrap text within a cell.
  - a) Alt + Enter
  - b) Ctrl + Enter
  - c) Shift + Enter
  - d) Ctrl + Shift + Enter
- (v) Determine the correct function to use for rounding a number upward in Excel.
  - a) ROUND
  - b) ROUNDDOWN
  - c) ROUNDUP
  - d) CEILING
- (vi) Identify the function used to return the current date and time in Excel.
  - a) TODAY()
  - b) NOW()
  - c) DATE()
  - d) TIME()
- (vii) Cite the primary use of the SUMPRODUCT function in Excel.
  - a) Calculates the product of two ranges
  - b) Returns a sum of products
  - c) Returns a sum
  - d) Returns the average of products
- (viii) Select where you can set up GST details in Tally.
  - a) Inventory Info
  - b) Statutory & Taxation
  - c) Voucher Entry
  - d) Inventory Vouchers
- (ix) Select which transactions are considered as Inter-state Supply under GST.

- a) Transactions between different states
- b) Transactions within the same state
- c) Export transactions
- d) Reverse charge transactions
- (x) Differentiate between TDS and TCS in Tally.
  - a) TDS is for sales; TCS is for purchases
  - b) TDS is deducted by payer; TCS is collected by receiver
  - c) TDS is collected by buyer; TCS is deducted by seller
  - d) Both apply to imports

### Group-B

(Short Answer Type Questions)

3 x 5=15

- 2. Identify the use of Pivot Table in MS Excel. (3)
- 3. Differentiate between COUNT and COUNTA functions in MS Excel. (3)
- 4. Explain how to use IF function in MS Excel. (3)
- 5. Explain the purpose of using the FORECAST function in Excel with examples. (3)
- 6. From the following information, estimate Gross Profit for the year ended 31st March, 2019: (3)
  - Opening Stock (1st April, 2018) - 25,000
  - Goods purchased during the year - 1,40,000
  - Freight and Packing - 10,000
  - Closing Stock (31st March, 2019) - 30,000
  - Sales - 1,90,000
  - Packing Expenses on Sales - 6,000

OR

Following information of an accounting year is given: Opening Capital ₹ 60,000; Drawings ₹ 5,000; Capital added during the year ₹ 10,000 and Closing Capital ₹ 90,000. Estimate the Profit or Loss for the year. (3)

### Group-C

(Long Answer Type Questions)

5 x 3=15

- 7. Describe the types of Accounts with examples. (5)
- 8. Explain the difference between sorting and filtering data in Excel, and illustrate when you would use each. (5)
- 9. Calculate closing stock and cost of goods sold. Opening stock Rs. 5,000 ; sales Rs. 16,000; carriage inwards Rs. 1,000, sales return Rs. 1,000; gross profit Rs. 6,000; purchases Rs. 10,000; purchases return Rs. 900. (5)

OR

Calculate Gross Profit from the following information: Closing Stock 70,000; Wages 40,000; Salary 30,000; Sales 6,88,000; Adjusted Purchase 5,50,000. (5)

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