

**Date of Exam.:10.03.2021**

**Time of Exam.:10:00Am-12:00Noon**

**Haldia Institute of Technology  
Sem Lab Exam – March'2021**

**Subject: B.Tech./M.Tech./MBA/MCA**

**Branch: MCA**

**Year: 2<sup>nd</sup>**

**Paper Name: Accounting System Lab**

**Semester:3**

**Paper Code:MBA392**

**Full Marks: (40+20)**

**Time: 2hrs.**

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Create a company M & Co. Ltd and posting the following transactions.

<b><u>2020</u></b>	<b><u>Amount(Rs)</u></b>
June1 Received from the owner as capital	50,00,000
June7 Received from Mr. X on account	5,000
June9 Paid Wages	90,000
June15 Received for Interest	40,000
June 18 Paid Rent and Taxes	30,000
June19 Purchased Furniture	12,000
June20 Purchased goods for cash	80,000
June21 Sold goods for cash	1,00,000
June 25 Purchased goods from Mr. B on credit	19,000
June29 Sold goods to Mr. A on credit	70,000