

(i) Printed Pages: 4

Roll No. ....

(ii) Questions : 9

Sub. Code : 

8	6	9	3
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Exam. Code : 

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**PGDCA 2<sup>nd</sup> Semester**

**1059**

**COMPUTER BASED ACCOUNTING**

**Paper—PGD-2104**

**Time Allowed : Three Hours]**

**[Maximum Marks : 60**

**Note :—** Attempt **five** questions in all, including Question No. 1 which is compulsory and selecting **one** question each from each Unit.

1. Attempt the following :

- (a) What do you mean by real accounts ?
- (b) What do you mean by provision for bad debts ?
- (c) What do you mean by coding logic ?
- (d) A firm reports its assets and capital as Rs. 50,00,000 and Rs. 30,00,000 respectively on 31<sup>st</sup> March 2018. What would be the amount of liabilities on that date ?
- (e) What do you mean by ageing analysis ?
- (f) What do you mean by LIFO ? 2×6=12

## UNIT—I

2. What do you mean by accounting principles ? How would you classify accounting principles ? Explain the important accounting principles in brief. 12
3. Journalize the following transaction in the books of a trader : 12
  - (a) Sold goods worth Rs. 55,000 to Kaplu Vashisht and Company on credit
  - (b) Purchased office furniture for Rs. 70,000
  - (c) Purchased goods from Rajjo worth Rs. 30,000 on credit
  - (d) Cash Purchases, Rs. 30,000
  - (e) Withdrawn cash from bank Rs. 50,000
  - (f) Paid to wadhva Rs. 60,000 through cheque
  - (g) Purchased office Cupboard for Rs. 45,000
  - (h) Cash Sales Rs. 46,000
  - (i) Goods taken away by the proprietor for personal use Rs. 5,000
  - (j) Paid to Panku Rs. 19,500 in full settlement of the amount due of Rs. 20,000.

## UNIT—II

4. What do you mean by data collection ? What are the different documents used for data collection in a computerised accounting system ? 12

5. The following balances were extracted from the books of A and B as on 31<sup>st</sup> December, 2018 :

Debit Balances :		Rs.		Rs.
Plant and Machinery	20,000	Motor Car		12,000
Manufacturing Wages	34,500	Purchases		1,02,000
Salaries	15,850	Sales Returns		3,100
Furniture	10,000	Bad Debts		1,400
Freight on Purchases	1,860	Interest and		
		Bank Charges		400
Freight on Sales	2,140	Cash at Bank		4,200
Buildings	25,000	Cash in Hand		1,120
Manufacturing Expenses	9,500			
Insurance and Tax	4,250	<b>Credit Balances :</b>		
Goodwill	25,000	A's Capital Account	60,000	
		B's Capital Account	20,000	
General Expenses	8,200	Sundry Creditors	44,560	
Factory Fuel and Power	1,280	Bank Loan	15,000	
Sundry Debtors	78,200	Purchases Returns	1,740	
Factory Lighting	950	Sales	2,50,850	
Opening Stock	34,200	Provision for		
		Bad Debts		2,000

Prepare Trading and Profit and Loss Account for the year ended 31<sup>st</sup> December, 2018 and the Balance Sheet as on that date taking after into consideration the following information :

- (1) Stock on hand on 31<sup>st</sup> December 2018 was valued at Rs. 30,500.
  - (2) Depreciate Plant and Machinery by 10 %, Furniture by 5 % and Motor Car by Rs. 1,000.
  - (3) Bring Provision for Bad Debts to 5 % on Sundry Debtors.
- 12

### UNIT—III

6. What do you mean by computerized inventory control ? Explain the process of setting up computerized inventory control in an organization. 12
7. What do you mean by sales order processing ? What are the significant steps involved in sales order processing ? 12

### UNIT—IV

8. What are the salient features of computerized payroll ? What are the advantages and limitations of computerized payroll ? 12
9. What are the applications of accounting package Tally ? Explain the different types pf reports which can be generated through the use of Tally. 12