Sub. Code : | 8 | 4 | 1 | 8 |

Exam. Code : | 1 | 1 | 3 | 2 |

PGDCA 1st Semester

PGDCA

Paper– PGD–1003 Computer Based Accounting

Time Allowed : Three Hours]   **[Maximum Marks : 80**

Note:– Attempt **five** questions in all, selecting **one** question from each Section. Question No. I is compulsory. All questions carry equal marks.

I.   Write short notes on :

    (a)   Money Measurement Concept

    (b)   FIFO method of Stock Valuation

    (c)   Ageing Analysis

    (d)   Limitations of Tally

    (e)   What is Journalising ?

    (f)   Nominal Accounts

    (g)   Debit Notes

    (h)   Transaction files.

SECTION–A

II.   What is Double Entry System of Book-keeping ? What are its features and advantages ?

III. From the following trial balance taken from the books of Mr X on Dec. 31, 2014 you are required to prepare final accounts :

	Debit (Rs)	Credit (Rs)
X's Capital		50,000
Plant and Machinery	18,000	
Depreciation on Plant	2,000	
Repairs to Plant	1,600	
Wages	28,000	
Salaries	4,000	
Income Tax Paid	500	
Cash in Hand	2,000	
Land and Building	74,500	
Depreciation on buildings	2,500	
Purchases	1,23,500	
Sales		2,49,000
Bank Overdraft		3,800
Salaries outstanding		2,000
Bills Receivable and Bills Payable	11,500	3,000
Commission		6,000
Bad debts	1,000	
Debtors	35,000	
Creditors		27,300
Stock on Jan. 1, 2014	37,000	
	3,41,100	3,41,100

Stock on Dec. 31, 2014 was Rs. 30,000.

SECTION–B

IV. Define Coding. What are the various types of Coding ?

V. What do you mean by Computerized Financial Accounting ? Explain the various stages in Computerized Accounting from input to output.

SECTION–C

VI. Explain the principal documents used in pay roll accounting.

VII. Discuss the role of Computers in inventory system. Also explain the limitations of Computerised Inventory Control.

SECTION–D

VIII. What do you mean by Accounting Package Tally ? Discuss the unique features of Accounting Package Tally.

IX. How Inventory Control is exercised through Tally ? Explain in the light of accounts with inventory system.