

(i) Printed Pages : 3

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(ii) Questions : 9

Sub. Code :

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Exam. Code :

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PGDCA 2nd Semester

(2053)

COMPUTER BASED ACCOUNTING

Paper– PGD–2104

Time Allowed : Three Hours]

[Maximum Marks : 60

Note :— Attempt *five* questions in all. Select **one** question each from Sections A–D. Section–E is compulsory.

SECTION–A

1. (a) What do you mean by accounting concepts and conventions ?
Discuss commonly used accounting concepts and conventions with suitable examples. 6
- (b) What do you mean by nominal accounts ? Mention rules of double entry system for nominal accounts. Explain with examples. 6
2. (a) What are the main steps to prepare a Balance Sheet ?
Describe with a short example. 6
- (b) What do you mean by Trading and Profit & Loss account ?
Which heads of account does it contain for a sole proprietary concern ? Discuss. 6

SECTION-B

3. (a) What do you mean by coding system ? Draw a comparison among coding systems known to you. 6
- (b) How is file processing generally done in computerized accounting ? Describe. 6
4. (a) What do you understand by partnership firms ? How are profits/losses shared among partners ? Discuss. 6
- (b) What do you mean by computerized financial accounting ? Which unique features does it offer over traditional financial accounting ? Brief out. 6

SECTION-C

5. (a) Discuss LIFO and FIFO methods for stock valuation with short examples. 6
- (b) How do various modules of sales order processing system work ? Discuss. 6
6. (a) What are various features of computerized purchase sub-system ? Discuss. 6
- (b) Which reports are commonly generated by computerized inventory control system ? Mention. 6

SECTION-D

7. (a) How is invoicing software interfaced with financial accounting ? Describe. 6

(b) Outline the general structure of computerized payroll system.

6

8. (a) What are various predefined groups of accounts in Tally ?
How are they used ? Discuss.

6

(b) How do you prepare various reports and statements in Tally ? Describe.

6

SECTION-E (Compulsory)

9. Attempt all the following :

(a) What is the need for Trial Balance ?

(b) Define bad debt.

(c) What do you mean by limited company ?

(d) List few documents used for data collection.

(e) Why is ABC analysis used ?

(f) What do you mean by cost center ?

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