

Exam. Code: 8001

Sub. Code: 40003

2124

B. Voc. (Retail Management) FYUP

First Semester

BRM-103: Computerized Accounting and Enterprises Resource Planning

Time allowed: 3 Hours

Max. Marks: 80

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

1. Attempt any four of the following:-

- Explain going concern concept of accounting.
- What is the purpose of maintaining petty cash book?
- Give a brief introduction of Tally software.
- Describe Written Down Value (WDV) method of charging depreciation.
- Explain the concept of modularity in ERP systems.
- What is Cloud Based ERP system?

(4x5)

UNIT - I

- Explain the concept of computerized accounting. How does it differ from traditional accounting in terms of processing and accuracy?
- From the following balances extracted from the books of a trader, prepare Trial Balance as on 31st March, 2024.

	Rs.		Rs.
Cash in hand	4,200	Sales	1,05,000
Cash at Bank	16,800	Purchases	75,000
Bills Receivable	18,000	Carriage Inward	2,700
Bills payable	16,000	Salaries	12,000
Sundry debtors	24,600	Advertisement	2,400
Sundry creditors	32,400	Insurance	1,600
Capital	50,000	Furniture	7,500
Drawings	18,000	Stock	18,600
		Office Rent	2,000

UNIT - II

- What are the common causes of discrepancies between the cash book and the bank statement? Discuss how a bank reconciliation statement helps in identifying these discrepancies.

P.T.O.

(2)

5. From the following Trial Balance of M/s Vikram Brothers, prepare Trading and Profit and Loss Account for the year ended 31st March 2024 and Balance Sheet as on that date.

Particulars	Dr. Balances Rs	Particulars	Cr. Balance Rs
Cash in hand	500	Capital	70000
Motor car	25000	Discount Received	2000
Drawings	48000	Sales	230000
Legal charges	1500	Creditors	46000
Plant & Machinery	60000	Interest on investment	5200
Investments	40000	Purchases Return	3800
Opening stock	35000	Bills payable	34000
Sales Returns	2500		
Salaries	12000		
Discount allowed	600		
Carriage Inward	1800		
Wages	21000		
Postage	400		
Debtors	60000		
Interest	1500		
Insurance Premium	1200		
Purchases	80000		
	391000		391000

Closing stock as on 31.3.2024 is Rs 28000.

UNIT - III

- Discuss the main components of an ERP system and how they integrate different business functions within an organization.
- Discuss the role of ERP in business analytics and reporting. How can organizations use ERP data to make informed strategic decisions?

UNIT - IV

- What are the major disadvantages of implementing an ERP system, and how can these affect overall business operations?
- What are the key risks associated with data migration during an ERP implementation, and how can businesses mitigate these risks?

(4x15)