

(i) Printed Pages: 3

Roll No. ....

(ii) Questions : 9

Sub. Code : 

8	6	9	3
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Exam. Code : 

1	2	2	0
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**PGDCA 2nd Semester**

**(2042)**

**COMPUTER BASED ACCOUNTING**

**Paper : PGD-2104**

**Time Allowed : Three Hours]**

**[Maximum Marks : 60**

**Note :—** Candidate is required to attempt **FIVE** questions in all including Question No. 9 (which is compulsory) and attempt remaining **FOUR** questions by selecting **ONE** question from each Section.

**SECTION—A**

1. Explain the concept of accounting principles with illustrative examples. How these are used by accountants globally to prepare accounting information ? 12
2. What is the need of subsidiary books ? Prepare Trading and P/L account for the abstract of accounting information of Rakesh Traders for the year ending March 2022: Opening Stock 10,000, Closing Stock 5,000, Purchases 70,000, Sales 1,00,000, Wages 2,000, Salaries 5,000, Advertisement 2,800, Freight 500, Factory rent 1,500. Office rent 1,200, Commission received 2,000. 12

### SECTION—B

3. Explain computerized accounting system highlighting major components. Write a note on coding logic and codes required for computerized financial accounting. 12
4. Explain the working and content of various files and documents required in computerized financial accounting. 12

### SECTION—C

5. Write short notes on the following :—
  - (a) LIFO and FIFO
  - (b) Inventory control
  - (c) ABC analysis. 12
6. Discuss various types of inventory and associated documents with example. What is different between Purchasing and Sales Order Subsystem ? 12

### SECTION—D

7. Write note on payroll accounting system highlighting its salient features. Differentiate between contents of Payroll Master and Payroll Transaction file. 12
8. Describe major features of Tally highlighting its advantages. Explain the elements of the interface of Tally package. 12

**(Compulsory Question)**

9. (a) List major functions of accounting. 2
- (b) Define a Ledger. Explain its importance. 2
- (c) What do you understand by partnership firms ? 2
- (d) List popular computerized accounting packages available in market. 2
- (e) What is the role of Ageing analysis ? 2
- (f) Write about the need of Payroll Accounting Department. 2