

**PGDCAA / DCA / CCA - 03**

December - Examination 2015

**PGDCAA / DCA / CCA Examination****Elementary Computer Accounting****Paper - PGDCAA / DCA / CCA - 03****Time : 3 Hours ]****[ Max. Marks :- 100**

**Note:** The question paper is divided into three sections A, B and C. Write answers as per given instructions.

**Section - A**

10 x 2 = 20

(Very Short Answer Questions)

**Note:** Answer all questions. As per the nature of the question delimit your answer in one word, one sentence or maximum upto 30 words. Each question carries 2 marks.

- 1) (i) What are the advantages of Computer Accounting?
- (ii) Name the various categories of accounting package.
- (iii) What is Quick Books?
- (iv) Tally software was developed by ..... ?
- (v) What is Payment Voucher?
- (vi) Differentiate between real and nominal accounts.
- (vii) What do you mean by double-entry system of accounting?

- (viii) What is voucher?
- (ix) What is Journal?
- (x) What is Cash Book?

### Section - B

4 x 10 = 40

(Short Answer Questions)

**Note:** Answer any four questions. Each answer should not exceed 200 words. Each question carries 10 marks.

- 2) What is Voucher System? How it is work in business organisation?
- 3) What are the types of accounts? Give two examples of each.
- 4) Write a short note on Compound Entry.
- 5) What is Trade discount and Cash discount?
- 6) What is Petty Cash Book?
- 7) What do you mean by Rajasthan Value Added Tax Act 2003?
- 8) Define ABC Analysis.
- 9) What is Current Ratio?
- 10) What is Sales Budget?

**Section - C**

2 x 20 = 40

(Long Answer Questions)

**Note:** Answer any two questions. You have to delimit your each answer maximum upto 500 words. Each question carries 20 marks.

11) Record the following transactions in the journal of X Ltd.

2014		₹
May 1	Commenced business with Cash	5,00,000
May 3	Goods purchased from M for Cash	50,000
May 3	Goods purchased from A	1,20,000
May 5	Goods returned to A	5,000
May 8	Good sold to R	40,000
May 12	R returned 10% goods	

12) What is Bank Reconciliation Statements? How is it prepared?

13) Following is the Balance Sheet of B Ltd.

<b>Liabilities</b>	₹	<b>Assets</b>	₹
Equity Share Capital	2,00,000	Machinery	2,50,000
P & L a/c.	20,000	Stock	40,000
Debentures	80,000	Debtors	30,000
Sundry Creditors	50,000	Cash	25,000
Provision for Taxation	10,000	Bank	10,000
		Prepaid Exp.	5,000
	<b>3,60,000</b>		<b>3,60,000</b>

Calculate the following ratio:-

- (i) Current Ratio
- (ii) Quick Ratio

14) What is Master Budget? What are its components?

