

PGDCAA/DCA/CCA-03

December - Examination 2016

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 instructions.

Section - A**10 × 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) Why we use Computer Accounting?
- (ii) List out the demerits of Computerising Accounting.
- (iii) What it Tally?
- (iv) What is Real Account?
- (v) What is Ledger?
- (vi) What are the types of Accounts?
- (vii) What is discount?
- (viii) What is spreadsheet?

- (ix) What is Budget?
- (x) What is Compound Entry?

Section - B**4 × 10 = 40**

(Short Answer Questions)

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

- 2) Write differences between manual and computerised accounting system.
- 3) Explain various types of accounting software.
- 4) Differentiate between real and nominal account.
- 5) Define voucher system.
- 6) What is liquid ratio?
- 7) What is cash flow statement?
- 8) What is master budget?
- 9) What is value added tax?

Section - C**2 × 20 = 40**

(Long Answer Questions)

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

- 10) What do you mean by double-entry system of accounting? State the rules of debit and credit.
- 11) Record the following cash transactions entered by Shyam & Co. on January 31 in a single column Cash Book:

		₹
Jan, 5	Cash in hand	5,000
Jan, 10	Received from Ram & Co.	12,000
Jan, 15	Paid rent	4,000
Jan, 20	Sold goods for cash	2,000
Jan, 25	Purchased furniture for cash	12,000
Jan, 31	Salary paid	8,000

- 12) Give proforma of cash flow statement.
- 13) What do you mean by Value Added Tax? Write different rates of Value Added Tax in Rajasthan.
