

PGDCAA/DCA/CCA-03

December - Examination 2017

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 × 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 need for computerised accounting arises.
- (ii) What is Transaction Processing System?
- (iii) Tally software was developed by...?
- (iv) What is contra voucher?
- (v) What do you mean by Trade Discount and Cash Discount.
- (vi) What is Drawings?

- (vii) What is Petty Cash Book.
- (viii) What is Capital Expenditure.
- (ix) What is Trial Balance.
- (x) What is Budgetary Control?

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) Why we use Computer Accounting?
- 3) Explain Pay Role and write various features of Quickbook Accounting Software.
- 4) Differentiate between real and nominal accounts.
- 5) What is double entry system. State the rules of Debit and Credit.
- 6) What is Voucher? How it is prepared in a business.
- 7) What is Current Ratio and Liquid Ratio?
- 8) What is Master Budget? What are its components?
- 9) What is Fund flow statement? How is it prepared.

Section - C**2 × 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.

- 10) Describe the various types of accounting software along with their advantages and limitations.
- 11) What is Bank Reconciliation Statement? How is it prepared?
- 12) From the following statement. Calculate :
 - (i) Debt – Equity Ratio.
 - (ii) Proprietary Ratio.
- 13) What is a Cash Flow Statement? How does it differ from the funds flow statement?
