

PGDCAA/DCA/CCA-03

December - Examination 2018

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) Write any two components of computer.
- (ii) Write the names of any two accounting softwares.
- (iii) What do you mean by Accounting Equation.
- (iv) What is the rule for journal entry for personal account.
- (v) What do you mean by voucher?
- (vi) What do you mean by deferred revenue expenditure?
- (vii) What is Work - in - progress?
- (viii) What do you mean by inventory management?

- (ix) Write any two objectives of cost accounting.
 (x) What do you mean by Batch costing?

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) Explain the role of computers in accounting.
- 3) Write differences between manual and computerised accounting systems.
- 4) Explain the features of Tally Accounting Package.
- 5) Explain the accounting provisions for Trade Discount and Cash Discount.
- 6) Distinguish between Trial balance and Balance sheet. Use imaginary figures.
- 7) Explain the various factors affecting the level of inventory.
- 8) Net worth or shareholder's fund : 8,25,000
 Capital employed : 13,10,000
 Net profit after tax : 2,25,000
 Calculate the following ratios:
 1. Return on capital employed
 2. Return on shareholder's fund
- 9) Explain the meaning of funds flow statement. What are its main objectives?

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 advantages of various types of accounting softwares. Also explain their limitations.
 - 11) What is bank reconciliation statement? How is it prepared? Submit a performa of a bank reconciliation statement with imaginary figures.
 - 12) What is meant by inventory? Explain different techniques used for inventory control.
 - 13) What do you mean by budgeting? Mention different types of budgets that a big industrial concern would normally prepare.
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