

PGDCAA/DCA/CCA-03

December - Examination 2019

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 advantages of Computerized Accounting?
 - ii. Name any two accounting Software.
 - iii. What do you mean by accounting equations?
 - iv. What is Voucher?
 - v. What is imprest amount?
 - vi. What is Fixed Assets?
 - vii. What is Contingent Liabilities?
 - viii. What is EOQ?

- ix. What is Historical Costing?
- x. What is Net Working Capital?

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 difference between Manual and Computerized Accounting Systems.
- 3. Explain various features of Tally Software.
- 4. What are the primary objectives of accounting? Discuss.
- 5. Differentiate between real and nominal accounts.
- 6. Define voucher system. How does it work in a business organization?
- 7. Explain the following terms :
 - a. Capital Expenditure
 - b. Revenue Expenditure
- 8. What is meant by inventory management and ABC analysis? Describe their advantages.
- 9. What is the importance of ratio analysis? Explain any two ratios each for measuring Liquidity and Profitability.

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. 'Accounting software is an integral part of the computerized accounting system' Explain. Briefly list the generic considerations before sourcing accounting software.
 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 control? Why inventory control is important and also explain the need to hold inventory in a manufacturing concern.
 13. What is Cost Accounting? Explain various methods of it.
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