

PGDCAA-03/DCA-03

December – Examination 2020

PGDCAA Examination

Elementary Computer Accounting

Paper : PGDCAA-03/DCA-03

Time : 2 Hours]

[Maximum Marks : 100

Note :- The question paper is divided into two Sections A and B. Write answers as per the given instructions.

Section-A

10×2=20

(Very Short Answer Type Questions)

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

1. (i) Write any *two* advantages of computers.
- (ii) Write any *two* drawbacks of manual accounting process.

- (iii) Write an accounting equation of your choice.
- (iv) What is Posting ?
- (v) What do you mean by Interest on Capital ?
- (vi) What do you mean by Current Assets ?
- (vii) What is Prepaid Expenditure ?
- (viii) Write formula for calculating EOQ.
- (ix) What is Implicit Costing ?
- (x) What is Depreciation ?

Section-B **4×20=80**

(Short Answer Type Questions)

Note :- Answer any *four* questions. Answer should not exceed **200** words. Each question carries 20 marks.

- 2. How Computerized Accounting System is superior than Manual Accounting System ? Justify your view with illustrations.
- 3. Write the features of any accounting software of your choice.
- 4. By proper accounting can we stop frauds. Justify your answers with valid reasons.

- 5. Write the debit and credit rules of real, personal and nominal accounts. Give dummy journal entries.
- 6. Define Voucher System. How is it work in a business organization ?
- 7. Differentiate between Capital expenditure and Revenue expenditure.
- 8. What is meant by Inventory Management ? Explain the various factors affecting inventory level.
- 9. What is Ratio Analysis ? Explain how the ratio analysis helps in decision-making for financial manager.