

PGDCAA-03
December – Examination 2021
PGDCAA Examination
Elementary Computer Accounting
Paper : PGDCAA-03

Time : 1½ 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

5×4=20

(Very Short Answer Type Questions)

Note :- Answer any *five* 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 4 marks.

1. (i) Write the name of any two Computerized Accounting software.

- (ii) What do you mean by Real Account ?
- (iii) What do you mean by Accounting Conventions ?
- (iv) What is cash billing ?
- (v) What is cash in hand ?
- (vi) What do you mean by Depreciation ?
- (vii) What is Contingent Liability ?
- (viii) Write formula to calculate EOQ ?
- (ix) What is Replacement Cost ?
- (x) What is Working Capital Management ?

Section–B **4×20=80**

(Short Answer Type Questions)

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

2. “Accounting software is an integral part of the computerized accounting system.” Explain. Briefly list the generic considerations before sourcing accounting software.

3. Why Computerized Accounting System is better than Manual accounting ? Explain.
4. Write the name of any accounting software and describe about its functioning and working.
5. Define Voucher System. Can it be completely discarded in online accounting system ? Explain.
6. What do you mean by capital expenditure ? Explain with dummy examples.
7. What is meant by inventory control ? What is the optimum level of inventory ? Explain the factors affecting inventory level.
8. What is the importance of ratio analysis ? Explain various profitability ratios and their formulas.
9. What is Bank Reconciliation Statement ? How is it prepared ? Submit a Preforma of a Bank Reconciliation Statement with imaginary figures.