

PGDCAA-04
December – Examination 2021
PGDCAA Examination
Accounting Information Systems
Paper : PGDCAA-04

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) What is Credit sales ?
- (ii) Write the use of JIT.

- (iii) What is File ?
- (iv) What are the uses of Master File ?
- (v) Define internal check.
- (vi) What is Flow Chart ?
- (vii) What is logical data interdependence ?
- (viii) What is the role of Report Object ?
- (ix) What is CPM ?
- (x) What is Firewall ?

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. “To be a good accountant in today’s world, one needs to have knowledge of technology also.”
Comment.
3. Discuss the differences between internal and external users of information and their information needs.

4. What do you mean by transaction processing system ? Explain its functioning.
5. Describe the merits and demerits of computerized accounting system.
6. What is cybercrime ? Explain various types of cybercrimes.
7. What do you mean by Software Development Models ? What are the different Software Development Models ?
8. What do you mean by data collection ? Briefly describe the four methods of secondary data collection.
9. Discuss the double-entry system used in AIS. How it differs from traditional accounting ?