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PGDCAA/DCA/CCA-03

June – Examination 2020

PGDCAA/DCA/CCA Examination

Elementary Computer Accounting

Paper : PGDCAA/DCA/CCA-03

Time : 3 Hours]

[Maximum 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 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) Name any one computer accounting software.
- (ii) What do you mean by Processing of Data ?
- (iii) What is cash discount ?

- (iv) What is Sales Day Book ?
- (v) What do you mean by Mismatch of Balance ?
- (vi) What do you mean by net working capital ?
- (vii) Do we mention goodwill in our final accounts ?
Why ?
- (viii) What is gross profit ratio ?
- (ix) What do you mean by overdraft ?
- (x) Write any two types of budgets.

Section-B **4×10=40**

(Short Answer Type Questions)

Note :- Answer any *four* questions. Each answer should not exceed **200** words. Each question carries 10 marks.

2. How computer facilitates the accounting work ?
Explain.
3. Explain the process of rectifying a journal entry in any of Accounting Software.
4. Explain the various types of subsidiary books and their importance.
5. “Double Entry Accounting System is based on some principles.” Explain in brief.
6. Explain the techniques of preparing bank reconciliation statement.

7. Explain the difference between Profit and Loss Account and Balance Sheet.
8. Explain the various factors affecting level of inventory.
9. What do you mean by Ratio Analysis ? Why this type of analysis is important for businesses.

Section-C **2×20=40**

(Long Answer Type Questions)

Note :- Answer any *two* questions. You have to delimit your each answer maximum up to **500** words. Each question carries 20 marks.

10. Write an essay on “Information Technology Impacting Accounting Practices”.
11. What do you mean by Journal Entries ? Explain debit and credit rules of various accounts and write any five dummy journal entries with narration.
12. What is inventory management ? Explain some of the techniques of inventory management.
13. What do you mean by funds flow analysis ? Explain the various sources and applications of funds.