

PGDCAA / DCA / CCA-03

June - Examination 2016

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) What is computer accounting?
- (ii) What is double entry system?
- (iii) What is personal account?
- (iv) Define Tally.
- (v) What is cash discount?
- (vi) Name any two accounting software.
- (vii) Define voucher system.
- (viii) What is purchase budget?

- (ix) Explain spreadsheet.
- (x) Give the formula of Acid-Test ratio.

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) Why do we use computer accounting?
- 3) Explain different types of accounting software.
- 4) What is fund flow statement? Explain.
- 5) What is profit and loss account? Explain.
- 6) Write different rates of value added tax in Rajasthan.
- 7) Explain single column cash book.
- 8) Give different names of budget.
- 9) What do you mean by inventory carrying costs? Explain.
- 10) How will you ascertain cash flow from operating activities.

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.

- 11) Explain tally accounting package features. Give functional procedure with tally.

12) Record the following cash transactions entered by Ramesh and Company on 31 March 2016 in a single column Cash Book.

Jan. 1,	Started business with cash	₹ 10,000
Jan. 20.	Purchase goods for cash	₹ 5,000
Feb. 10.	Sold goods for cash	₹ 8,000
Feb. 28	Rent paid	₹ 2,000
March 1.	Purchase office table for cash	₹ 1,000
March 20.	Salary paid	₹ 2,000
March 31	Bad debts	₹ 200

13) What do you mean by Bank Reconciliation statement? How it is prepared?

14) What is fund flow statement? How it is prepared?
