

**PGDCAA/DCA/CCA-03**

June - Examination 2018

**PGDCAA / DCA / CCA Examination****Elementary Computer Accounting****Paper - PGDCAA/DCA/CCA-03****Time : 3 Hours ]****[ Max. Marks :- 100**

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**Note:** The question paper is divided into three sections A, B and C. Write answers as per the 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 up to 30 words. Each question carries 2 marks.

- 1) (i) What do you mean by computer based accounting?
- (ii) What is voucher?
- (iii) What do you mean by minimum level of stock?
- (iv) What is GST?
- (v) What is Zero based budgeting?
- (vi) Write the names of any two accounting software.
- (vii) What is real account? Write its rule.

- (viii) What is spreadsheet?
- (ix) Write formula of Operating Expenses Ratio.
- (x) What is ABC Analysis?

**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) What is EOQ? Explain it in detail.
- 3) What is master budget? Explain its importance.
- 4) Explain "Three Column Cash Book".
- 5) Write the importance of preparing cash flow statement in an organization.
- 6) Write short notes on :-
  - (i) Valuation of stock
  - (ii) Petty Cash Book
- 7) What do you mean by profit? Explain any two profitability ratios.
- 8) Write functional procedure of working with tally.
- 9) Explain various features of Quick book, related to pay role aspect.

**Section - C****2 × 20 = 40**

(Long Answer Questions)

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

- 10) What is funds flow statement? Explain the utility of it, in financial analysis.
- 11) Describe the various types of accounting software available in market. Which accounting software is best and why?
- 12) Write an essay on "Role of accounting softwares in managing business organizations".
- 13) Write short notes on :-
  - (i) Fixed budget Vs. Flexible budget
  - (ii) Bank Reconciliation statement

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