Exam Code: 1379
Sub. Code: 9438

2123
B. Voc. (Logistic Management)
First Semester
LEM-105: Computerized Accounting and Enterprise Resource Planning

Time allowed: 3 Hours

Max. Marks: 80

NOTE: Attempt _five_ questions in all, including Question No. 1 which is compulsory and selecting one question from each Unit.

X-X-X

I. Attempt any four of the following:

a. Explain the Convention of Conservatism.

b. What do you mean by double entry system?

c. Differentiate between Reserves and Provisions.

d. Why is Bank Reconciliation Statement prepared?

e. Describe Service Oriented Architecture.

f. Who are the customers of enterprise resource planning?   4X4=16

UNIT-I

II. Define Computerized Accounting. Explain its characteristics, need, importance, functions and differentiate   it   with   traditional   accounting.
(16)

III. Describe the following:

a. What is trial balance? What is the objective of preparing a trial balance? Why does trial balance tally?

b. Give journal entries of the following transactions in the books of Sachin:

2022			Rs
Jan	1	He started business with a capital of –	
		Plant	10,000
		Bank	8,000
		Stock	12,000
	2	Bought furniture for resale	5,000
		Bought furniture for Office decoration	3,000
	3	Paid rent out of personal cash	2,000
	8	Sold furniture out of those for resale	6,000
	12	Paid Salary to Mr. X	1,200
	15	Purchased goods from Mr. Mukherjee for cash	3,000

18	Sold goods to Mr. Sen on credit	8,000
20	Mr. Sen returned goods valued	1,000
22	Received cash from Mr. Sen of Rs 6,500 in full settlement	
28	Bought goods from Mr. Bose on credit	5,000
30	Returned goods to Mr. Bose of Rs 500 and paid to Mr. Bose Rs 4,000 in full settlement	

(6,10)

UNIT-II

IV. Explain the following:

a. Define Depreciation. Briefly explain any two methods of providing depreciation.

b.　　MS　　Excel　　applications　　in　　Accounts　　and　　Statistics.

(6,10)

V. Describe the following:

a. Write in brief about Tally accounting software.

b. From the following Trial Balance of M/s Raj Kumar, prepare Trading and Profit and Loss Account for the ending 31st March, 2023 and a Balance Sheet as on that date:

Particulars	Dr.	Cr.
Stock (1-04-2022)	4,000	
Purchases and Sales	20,000	27,000
Sundry Debtors and Creditors	7,000	5,000
Returns Inwards and Outwards	180	320
Trade Expenses	100	
Manufacturing Expenses	300	
Plant and Machinery	2,000	
Rent, Rates and Taxes	500	
Wages	2,200	
Repairs	220	
Buildings	3,500	
Cash in hand	100	
Cash at bank	850	
Drawings	600	
Motive Power	700	

Salaries	550	
Bad Debts	140	
Capital		10,000
Discount		100
Carriage	230	
Carriage Outwards	120	
Bills Receivable and Bills Payable	760	820
Commission		725
Loan		825
Sundry Expenses	740	
	44,790	44,790

Closing Stock as on 31st March. 2023 was Rs5,000.   (6,10)

UNIT-III

VI.ERP is 'a system of integrated and automated business applications'. Explain about ERP, its features, workflow and such business applications.   (16)

VII. Describe the following:

a. Business analytics: its meaning and uses in the corporate world.

b. What does Service Oriented Architecture do?   (2 X 8)

UNIT-IV

VIII.Explain various issues and concerns in implementing the enterprise resource planning solutions in an organization. Who will be various parties involved in implementing it?

(16)

IX. Elaborate the following:

a. How to decide about planning, purchasing and selection of an ERP?

b. How to draw ERP strategy options and its risk mitigation?   (2 X 8)

x-x-x