

(i) Printed Pages : 3 Roll No.

(ii) Questions : 9 Sub. Code :

8	7	1	6
---	---	---	---

Exam. Code :

1	2	2	0
---	---	---	---

PGDCA 2nd Semester
(2054)
COMPUTER BASED ACCOUNTING
Paper : PGD-2104

Time Allowed : Three Hours]

[Maximum Marks : 60

Note :— Attempt five questions in all, including Question No. 1 which is compulsory and selecting one question from each of the four Units. All questions carry equal marks.

1. Write short notes on any six of the following :

- (1) Real accounts
- (2) Trial Balance
- (3) Gross Profit
- (4) Coding logic
- (5) Ageing analysis
- (6) LIFO
- (7) Invoicing
- (8) Voucher.

UNIT—I

2. What do you mean by accounting ? What are the concepts and conventions of accounting ?
3. What do you mean by subsidiary books ? What are the different subsidiary books ? Write a note on the need and uses of subsidiary books.

UNIT—II

4. Mr. Prasad runs a factory which produces caps. Following are the details available in respect of his manufacturing activities for the year ended on 31.03.2023.

Opening work-in-progress (4,000 units)	Rs. 8,000
Closing work-in-progress (5,000 units)	Rs. 10,000
Opening stock of Raw materials	Rs. 75,000
Closing stock of Raw materials	Rs. 85,000
Purchase of raw material	Rs. 4,20,000
Repairs and maintenance	Rs. 1,00,000
Rent of factory	Rs. 1,50,000
Direct wages- @ Rs. 0.70 per unit manufactured and @ Rs. 0.30 per unit of closing W.I.P. Hire charges of machine @ Rs. 0.50 per unit manufactured; units produced-2,60,000.	

Prepare a Manufacturing Account of Mr. Prasad for the year ended 31.03.2023.

5. What do you mean by computerized financial accounting ? What are the different documents used for data collection and for computerized accounting ?

UNIT—III

6. What do you mean by computerized inventory control ? Explain its salient features.
7. What do you mean by sales order processing ? What are the steps involved in sales order processing ?

UNIT—IV

8. What do you mean by computerized payroll ? What are its advantages ? Explain the salient features of computerized payroll.
9. What are the salient features of accounting package Tally ? What are the advantages of Tally ?