

(i) Printed Pages : 2 Roll No.

(ii) Questions : 9 Sub. Code :

4	5	8	1	3
---	---	---	---	---

Exam. Code :

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

PGDCA 2nd Semester
(2055)

COMPUTER BASED ACCOUNTING

Paper : PGD-2104

Time Allowed : Three Hours] [Maximum Marks : 60

Note :— Candidate is required to attempt **five** questions in all including Question No. 9 (which is compulsory) and attempt remaining **four** questions by selecting **one** question from each Section.

SECTION—A

1. Write steps involved in making entries in a balance sheet along with its format. 12
2. Explain the accounting principles and conventions with suitable examples. 12

SECTION—B

3. What are the major transaction files and their roles in computerized financial accounting ? 12
4. Write short notes on :
 - (a) Manufacturing account
 - (b) Coding logic
 - (c) Partnership firms
 - (d) Files in Computerized accounting. 12

SECTION—C

5. What is the need of ABC and ageing analysis ? Write about detailed classification of inventory with suitable examples. 12
6. Explain the stock validation techniques highlighting their distinct features with examples. 12

SECTION—D

7. Describe the concept and benefits of computerized payroll and invoicing with real world applications. 12
8. Discuss the main features and components of TALLY software in detail. 12

(Compulsory Question)

9. (a) Define a voucher.
(b) Differentiate between debtors and creditors.
(c) List popular computerized accounting software.
(d) Write about the rule for handling the real account.
(e) What is the purpose of trial balance ?
(f) What is the need of interfacing inventory with financial accounting ? $2 \times 6 = 12$