(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

(2056)

COMPUTER BASED ACCOUNTING

Paper–PGD-2104

Time Allowed : Three Hours] **[Maximum Marks : 60**

Note:— Attempt **five** questions in all, including question number 1 which is compulsory. Attempt one question each from each of the four units. All questions carry equal marks.

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

   (1) Nominal accounts

   (2) Closing entries

   (3) Net profit

   (4) Master files

   (5) Profit and Loss Appropriation Account

   (6) FIFO

   (7) Sales order processing

   (8) ABC analysis.

UNIT-I

2. What are the concepts and conventions of accounting? Explain the accounting conventions in brief.

3. Prepare trading account from the following ledger balances presented by Madhukar as on 31st March, 2026.

Particulars	Rs.	Particulars	Rs.
Stock (1-04-2025)	25,000	Sales	2,48,000
Purchases	1,40,000	Return outward	16,000
Wages	25,000	Return inward	13,000
Carriage inward	16,000	Production expenses	32,000
Gas and fuel	34,000		

Additional information:

(I) Stock on 31st March, 2026, Rs. 28,000

(II) Outstanding wages amounted to Rs. 4,000

(III) Gas and fuel was paid in advance for Rs. 3,000

UNIT-II

4. What do you mean by a Manufacturing Account? What is the purpose of preparing a Manufacturing Account? Prepare a Manufacturing Account with the help of imaginary figures.

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? What are its objectives? Explain the salient features of computerized inventory control.

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 invoicing? What are its advantages? Explain the salient features of computerized invoicing.

9. What are the salient features of accounting package tally? Explain its practical applications with the help of suitable examples.