

TERM END EXAMINATION - DECEMBER, 2018

DIPLOMA IN ACCOUNTING

DIA-03: APPLICATION OF COMPUTER IN FINANCIAL ACCOUNTING

Total Marks: 100

Time: 3 Hrs.

DIA-03

(Instructions: Answer all the questions from Group A, answer any four questions from Group B & any four from Group C and any two questions from Group D)

Group A

Q.1 Multiple-Choice Questions-

(1×10=10)

- i. Computer is a
 - a. Launching Machine
 - b. Calculator
 - c. Controlling device
 - d. None of the above.
- ii. In a computerised accounting system
 - a. Reports are generated as and when desired
 - b. Reports are generated on a set frequency
 - c. Only manual reports are possible.
 - d. None of the above.
- iii. An audit trail is best defined as:
 - a. A record of transactions within an accounting system.
 - b. A record of actions taken by auditors.
 - c. The particular set of transactions checked by auditors within an accounting system.
 - d. The formal steps taken in designing the controls in a new accounting system.
- iv. From an accounting point of view, the key benefit of XML is that it allows for:
 - a. Easier use of web browsers by accounting staff.
 - b. More extensive use of spread sheets for accounting applications.
 - c. International comparisons of financial statements.
 - d. A common data format for interchange of accounting data.
- v. Which of following is not an element of computer spreadsheet interface?
 - a. Pencil work
 - b. Active cell
 - c. Menu bar
 - d. Workbook
- vi. Graph of time series data is called
 - a. Polygon
 - b. Histogram
 - c. Ogive
 - d. Histogram
- vii. The graph of cumulative frequency is called
 - a. Frequency Polygon
 - b. Histogram
 - c. Cumulative Frequency Polygon
 - d. None of the Above
- viii. Computer spread sheet capability to allow a pie chart to be generated from data in spread sheet cells is termed as
 - a. Decoration
 - b. Data appearance

- c. Functions
- d. Charting
- ix. How will you graphically represent expenditure in different departments?
- a. Line Chart
- b. Column Chart
- c. Pie Chart
- d. Dot Chart
- x. System used by database administrators to specify restrictions of accounts and creation of new accounts is classified as
- a. Controlled redundancy subsystem
- b. Program dependence subsystem
- c. Security and authorization subsystem
- d. Program independence subsystem

Group B

Q.2 Answer any 4 within 50 words each.

(5×4=20)

- a) What is a Computer?
- b) What is a Port?
- c) What is the full form of BIOS?
- d) Define MS-Word.
- e) What do you mean by Graph?
- f) What is a Pie Chart?

Group C

Q.3 Answer any 4 within in 200 words each-

(10×4= 40)

- a) Explain various functions of computers.
- b) What is a Printer? Describe with types of printers?
- c) What are the advantages of Graph and Chart?
- d) What are the disadvantages of Gantt chart?
- e) Explain the Purpose of Chart and Graph in the Business World.
- f) Compare between File systems and Database systems.

Group D

Q.4 Answer any 2 within 250 words each –

(15×2= 30)

- a) Describe the characteristics, functions and application of computer?
- b) Write the criteria for selecting specific chart and graph for presenting data.
- c) What are the limitations of File processing systems? How that can be solved by using Database system?
- d) What is the Database system? Explain it with its advantages and disadvantages