

**Term End Examination – June, 2017**  
**Program Title: Diploma in Accounting (DIA)**  
**Academic Session: 2016-17**  
**Course Title: Application of Computer in Financial Accounting**  
**Course Code: DIA-03**

**Time -3 hours**  
**Full Mark -100**

*(Answer any four questions from Group – 'A', any two questions from Group – 'B' and any three questions from Group –'C'.)*

**Group – 'A'**

*(Answer any four questions each within 100 words)*

Q No. 1:

[Marks: 5×4 =20]

- (a) What are the factors affecting for choosing accounting software?
- (b) What is depreciation? What are the causes behind it?
- (c) What are graphs and charts? How can you use these in MS Excel?
- (d) Describe the features of spreadsheet.
- (e) What do you mean by database? Explain the importance of it.
- (f) What are the limitations of computerized accounting system?
- (g) What is computer? List out the characteristics of a computer.

**Group – 'B'**

*(Answer any two questions each within 250 words)*

Q No.2:

[Marks: 10×2=20]

- (a) How the software of computerized accounting system perform different functions?  
Explain each of them.
- (b) Describe different operations offered by a worksheet.
- (c) What are the elements used in payroll calculation? Explain them.
- (d) Write down the differences between “Manual and Computerized accounting system”.
- (e) What is CAS? Write its features.

**Group –'C'**

*(Answer any three questions each within 500 words)*

[Marks: 20×3=60]

- Q No.3. What is an Accounting information system? What are its functions? Explain.
- Q No.4. Describe “Computerized Asset Accounting”.
- Q No.5. What are the objectives to study graphs and charts? Write a note on it.
- Q No.6. What do you mean by “Grouping of Accounts”. Explain.
- Q No.7. What do you mean by payroll? Describe the different components used in payroll system.
- Q No.8. Define accounting software. Describe different categories of accounting software.