Term End Examination : June - 2018
DIPLOMA IN ACCOUNTING
Application of Computer in Financial Accounting

Time: 3 hours　　　　　　　　　　　　　　**Full Marks: 100**

Read the instructions carefully before attempting questions from each group.

GROUP – A

Q.No. 1. Answer all questions selecting the right options.　　　*[1 X 10 = 10]*

i.　Which of the following is not the feature of Accounting?
  a. Recording
  b. Classifying
  c. Differentiate
  d. Summarising

ii.　Profit or Loss is
  a. Expenses plus Revenue
  b. Expenses minus Revenues
  c. Expenses multiply Revenue
  d. None of the Above

iii.　The smallest addressable screen element is called
  a. Pixel
  b. Graph
  c. Colour information
  d. Voltage level

iv.　Accounting is
  a. Arts
  b. Science
  c. Both Arts and Science
  d. None of the Above

v.　What are the basis of accounting
  a. Cash Basis
  b. Accrual Basis
  c. Mixed Basis
  d. All of the above

vi.　Increase in Assets are
  a. Debit
  b. Credit
  c. Both
  d. None

vii.　Which is the following functions MS Excel have 1 SUM 2Concatenate
  a. 1
  b. 2
  c. Both
  d. None

viii.　Which of the following is an example of text in a spreadsheet
  a. 2763
  b. Sales 1996 1998
  c. =A1+A2+A3
  d. =Sum (A1+A2+A3)

ix. How can select the current row in MS Excel Worksheet
   a. Ctrl + Space Bar
   b. F8 +Tab
   c. Shift +Tab
   d. Shift +Space Bar
x. Getting Data from a Cell located in different worksheet is called
   a. Accessing
   b. Referencing
   c. Updating
   d. Functioning

GROUP – B

Q.No. 2. Answer any 4 (four) questions each within 50 words.   *[5 X 4 = 20]*

   a) State the general Features of a Computer.
   b) Explain the capability of Computer System
   c) Explain the principles of Accounting Information system
   d) Explain Accounting Conventions
   e) Briefly explain the Accounting Process
   f) Discuss the features of DBMS?

GROUP – C

Q.No.3. Answer any 4 (four) questions each within 200 words.   *[10 X 4 = 40]*

   a) What is CPU? State the components of CPU?
   b) What is input device; state it with suitable examples.
   c) Explain various types of Accounting software Packages?
   d) How to prepare repayment of Loan Schedule using MS Excel? Explain.
   e) Explain the Steps in Payroll process of Employee using Computer system?
   f) What is a report? Write the steps to create the report using MS Access.

GROUP – D

Q.No.4. Answer any 2 (two) questions each within 250 words.   *[15 X 2 = 30]*

   a) What do you mean by Computerised Accounting System? State the features, advantages and limitation of computerized accounting system.
   b) What do you Chart? Briefly explain types of Charts in MS Excel for analysis of business Report?
   c) Define Spreadsheet? State the features offered by electronic spread sheet with advantages?
   d) State the working of a computer with labelled block diagram. Explain the functions of various units.
   e) Discuss various elements of Computer System. Distinguish between traditional Accounting and Computerised Accounting System.
   f) What is Financial Formula in MS Excel? Give suitable examples of Financial Formula and explain how does it differ from Logical Formula?

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