

Exam. Code : 107306

Subject Code : 2078

B.Com. (Prof.) Semester—VI

E-ACCOUNTING

Paper : BCP-613

Time Allowed—3 Hours] [Maximum Marks—50

Note :— Question No. 1 is compulsory in Section A. Attempt any **TWO** questions each from Section B and Section C

SECTION—A

1. Write notes on any **TWO** of the following :

- (i) Hierarchy of Accounts. 1
- (ii) Accounting Package. 1
- (iii) ER model. 1
- (iv) Forming the SQL for generating accounting information for a report. 1
- (v) E-Accounting. 1
- (vi) DBMS. 1
- (vii) SQL in Accounting. 1
- (viii) What are the constraints for creating database ? 1
- (ix) Where the transaction data of vouchers are stored and maintained ? 1

- (x) Steps of recording the transaction in the accounting cycle. 1
- (xi) What is computerized accounting? 1
- (xii) What do you mean by designing vouchers? 1

SECTION—B

- 2. What do you mean by Computerized Accounting? What is the basic process of creating accounting groups in Computerized Accounting? 10
- 3. Explain in detail the steps involved in setting and creating of groups and accounts? 10
- 4. Define SQL and explain how SQL is used to retrieve data and generating accounting information. 10
- 5. How the information is documented using vouchers? Also explain how the data is stored and maintained. 10

SECTION—C

- 6. Explain the process of generating Accounting Information for a report. 10
- 7. How SQL is used to forming and executing accounting reports? 10
- 8. Explain how the data tables are created and what are the constraints to the process? 10
- 9. Explain the process of creating Trial Balance in E-Accounting. 10