

Exam. Code : 108505

Subject Code : 2779

B.Com. Semester—V

COMPUTER BASED ACCOUNTING

PAPER—BCG-531

Time Allowed—3 Hours]

[Maximum Marks—50

SECTION—A

Note :—This section is compulsory. Attempt any **10** questions and restrict answer to **five** lines.

1. (i) What are the components of a computerized accounting system ? 1
- (ii) Write the hierarchy of accounts. 1
- (iii) Define codification in accounting. 1
- (iv) How groups are created ? 1
- (v) What are the different types of accounting software ? 1
- (vi) Define vouchers as used in Tally. 1
- (vii) Define voucher. 1
- (viii) Name the phases of implementation of Tally. 1
- (ix) What are the aids for implementing Tally ? 1
- (x) How contra entries are made in Tally ? 1
- (xi) How VAT, TIN and PAN are used in Tally ? 1
- (xii) How security is implemented in Tally ? 1

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SECTION—B

Note :— Attempt any **two** questions. Restrict answer to **five** pages.

2. How has the use of computers evolved in business ?
Elaborate. 10
3. Discuss in detail the system approach for accounting. 10
4. Write the procedure of the following :
 - (a) Using vouchers
 - (b) Preparing ledger accounts
 - (c) Creating trial balance
 - (d) Creating balance sheet. $2 \times 5 = 10$
5. What are the important aspects of computerized accounting ? Explain. 10

SECTION—C

Note :— Attempt any **two** questions. Restrict answer to **five** pages.

6. What are the features of Tally ERP accounting software ? Explain. 10
7. What are the different phases of implementing Tally ERP ? Explain. 10
8. Write short notes on the following :
 - (a) Account masters
 - (b) Accounts transaction
 - (c) Accounts reports
 - (d) Accounts management. $4 \times 2.5 = 10$
9. Write the procedure of creating company and its accounts in Tally. 10