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SIXTH SEMESTER B.Com. DEGREE EXAMINATION, APRIL 2024

(CUCBCSS-UG)

(Regular/Supplementary/Improvement)

CC17U BCP6 B26 - COMPUTERISED ACCOUNTING

(B.Com. Professional – Core Course)

(2017 Admission onwards)

Time: Three Hours

Maximum: 80 Marks

Part I				
Answer <i>all</i> questions. Each question carries 1 mark.				
1.	Which Shortcut key is pressed to create a new company in Tally?			
	(a) F3	(b) Alt+F3	(c) F2	(d) Alt+F2
2.	What is TAN?			
	(a) Tax Account Number		(b) Tax Assessment Number	
	(c) Tax Assignment Number		(d) None of these	
3.	F4 voucher type is used to enter transactions.			
	(a) Purchase	(b) Sales	(c) Contra	(d) Receipt
4.	Which option is used to view Balance sheet from Gateway of Tally?			
	(a) Gateway of Tally \rightarrow Reports \rightarrow Balance sheet			
	(b) Gateway of Tally \rightarrow Balance sheet			
	(c) Gateway of Tally \rightarrow Display \rightarrow Balance sheet			
	(d) None of these			
5.	Tally is developed in the Operating System			
	(a) DOS	(b) Windows	(c) Unix	(d) Linux
6.	ERP stands for			
7.	provide the capability to the auditor to track changes in the accounts			
	following his previous review.			
8.	Income & Expenditure Account is prepared by organizations.			
9.	Gate of Tally—Stock category —single/multiple – create			
10. "Drawings" ledger account comes under the Account group				
$(10 \times 1 = 10 \text{ Marks})$				

Part II (Short Answer Questions)

Answer any *eight* questions. Each question carries 2 marks.

11. What is current ratio?

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- 12. How will you alter a budget?
- 13. What is multiple unit of measure?
- 14. Give the procedure to delete a ledger account in Tally.
- 15. Write about service tax
- 16. What do you mean by cost centre?
- 17. What is going concern concept?
- 18. What is memo voucher?
- 19. What do you mean by inventory ageing?

20. What is CAS?

 $(8 \times 2 = 16 \text{ Marks})$

Part III (Short Essays)

Answer any *six* questions. Each question carries 4 marks.

- 21. Distinguish manual accounting and computerized accounting.
- 22. On 2-10-2023, Mr. Varma paid office rent for September 2023 by cheque. To enter this transaction in Tally, what are the ledgers to be created and also mention the account group in which it should be included?
- 23. Describe the steps to create a purchase order.
- 24. Explain the steps of printing reports in Tally
- 25. List the default accounting vouchers and their corresponding function keys in Tally.
- 26. Give a brief note relating to the different stock valuation methods
- 27. What is input tax credit?
- 28. What is the object of preparing bank reconciliation statement?

$(6 \times 4 = 24 \text{ Marks})$

Part IV (Essay Questions)

Answer any two questions. Each question carries 15 marks.

- 29. Explain briefly the steps required for entering business transactions and preparing final accounts in Tally
- 30. Explain the inventory vouchers in Tally.
- 31. Discuss the impact of Goods and Services Tax (GST) on the Indian economy considering the overall transformation it has brought to the taxation system.

$(2 \times 15 = 30 \text{ Marks})$