



**M.Com. II Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**Computerized Accounting**

**(NEP)**

Time : 1 Hour

Maximum Marks : 30

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**Note :** Answer **all** the questions. Each question carries **one** mark.

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**30x1=30**

1. The Computerised Accounting system refers to :
  - (A) Printing of Balance Sheet and Profit and Loss Accounts using computer.
  - (B) Processing of Accounting transactions through computer and produce records and reports.
  - (C) Processing of accounting related data and printing reports.
  - (D) Printing of Trial Balance and Balance Sheet.
  
2. The following is an example of Utility Software :
  - (A) Windows
  - (B) Anti-virus Software
  - (C) MS-Office
  - (D) Payroll Software
  
3. Accounting software is used by the outside party which processes the data given to it and hands over different reports to clients is coming under :
  - (A) Enterprise Resource Planning Software
  - (B) Spreadsheet Software
  - (C) Outsourcing of Accounting function
  - (D) Pre-packaged Software
  
4. It is a step-by-step series of instructions given to perform a specific function and to achieve desired output.
  - (A) Steps
  - (B) Programming
  - (C) Procedure
  - (D) Functions
  
5. The following is one of the advantages of Computerised Accounting :
  - (A) Reduction of Manpower
  - (B) High Cost
  - (C) Require Special Skills
  - (D) Facilitates Standardization



6. It allows the expression of semantic meaning required in business reporting.  
(A) Block Chain (B) Bitcoin (C) XBRL (D) ERP Software
7. A Block chain which requires each node to be approved before joining is known as :  
(A) Public Block Chain (B) Private Block Chain  
(C) Approved Block Chain (D) Permissionless Block Chain
8. Who is one among the person invented Block Chain Technology ?  
(A) Stuart Little (B) W. Scott Stornetta  
(C) Satoshi Nakamoto (D) Scott Haber
9. The following website which allows for illegal trading activity on the block chain network :  
(A) Money laundering web (B) Black web  
(C) Dark web (D) Snapdeal
10. Block Chain technology is linked together via \_\_\_\_\_.  
(A) Chronology (B) Cryptography (C) Seismography (D) Choreography
11. In which Tally version Payroll and POS (Point of Sales) are introduced ?  
(A) Tally 5 (B) Tally 6.3 (C) Tally 8.1 (D) Tally 9
12. Which of the following option will not appear in the Top Menu of Gateway of Tally ?  
(A) K: Company (B) Y: Data (C) F2: Date (D) Z: Exchange
13. The shortcut key used to quit from Tally is :  
(A) Ctrl+P (B) Ctrl+Q (C) Ctrl+R (D) Ctrl+S
14. It offers a paralld classification of stock items :  
(A) Units of Measure (B) Stock Category  
(C) Stock Group (D) Godown
15. The following is a pre-defined P and L A/c Group in Tally :  
(A) Fixed Assets (B) Miscellaneous Expenses  
(C) Indirect Expenses (D) Current Assets



16. Which of the following will **not be** listed under Inventory Masters in Tally ?  
(A) Ledger (B) Unit (C) Stock group (D) Stock item
17. The following is an example for Compound units of measure :  
(A) Pieces (B) Numbers (C) Kilograms (D) Dozen
18. The path which is used to create Ledgers using multi-create option is :  
(A) Gateway of Tally > Create > Accounting Masters > Ledgers  
(B) Gateway of Tally > Chart of Accounts > Accounting Masters > Ledgers  
(C) Gateway of Tally > Create > Inventory Masters > Ledgers  
(D) Gateway of Tally > Chart of Accounts > Inventory Masters > Ledgers
19. In Tally, how many number of pre-defined vouchers are available :  
(A) 15 (B) 20 (C) 24 (D) 28
20. An Entry for transfer of Cash from Cash A/c to Petty Cash A/c should be recorded through \_\_\_\_\_ Voucher.  
(A) Payment (B) Contra (C) Receipt (D) Purchase
21. \_\_\_\_\_ Voucher is used for recording goods rejected by a customer before issue of sales invoice.  
(A) Debit note (B) Rejection In (C) Rejection Out (D) Credit note
22. A Document that have the details about the product, its specification and pricing details is known as :  
(A) Sales Order (B) Product Specification  
(C) Quotation (D) Price Specification
23. Where do we record credit purchase of Furniture in Tally ?  
(A) Purchase Voucher (B) Payment Voucher  
(C) Receipt Voucher (D) Journal Voucher
24. Voucher mode, item invoice mode and accounting invoice mode is not used in :  
(A) Purchase Voucher (B) Debit note Voucher  
(C) Credit note Voucher (D) Payment Voucher



25. This Report provides information on stock groups and shows the quantity and rate details of stock item under that group :
- (A) Stock Summary (B) Stock Query  
(C) Stock Category (D) None of these
26. Which of the following ledger should be debited if the goods are returned by the customer ?
- (A) Sales A/c (B) Customer A/c (Sundry Debtors)  
(C) Purchase A/c (D) Creditors A/c (Sundry Creditors)
27. The following is a type of Payroll voucher :
- (A) Stock Journal Voucher (B) Attendance Voucher  
(C) Memorandum Voucher (D) Payment Voucher
28. In Tally, Employee groups, pay heads, salary details, etc. are available under \_\_\_\_\_.
- (A) Accounts Info (B) Inventory Info  
(C) Payroll Info (D) None of them
29. The following report displays the details of all the pending amount which needs to be cleared :
- (A) Bills Receivable Report (B) Customers Report  
(C) Bills Payables Report (D) Cash Flow analysis Report
30. Path to View the Sales Voucher is :
- (A) Gateway of Tally > Display more Reports > Account book > Sales Book  
(B) Gateway of Tally > Display more Reports > Account book > Sales Register  
(C) Gateway of Tally > Masters > Chart of Accounts > Sales Register  
(D) Gateway of Tally > Utilities > Account book > Sales Register

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