



BRAINWARE UNIVERSITY

Library
Brainware University
398, Ramkrishnapur Road, Barasat
Kolkata, West Bengal-700125

Term End Examination 2022

Programme – B.Com.(BFA)-Hons-2019/B.Com.(BF)-Hons-2021/B.Com.(BF)-Hons]-2022

Course Name – Computer Application in Accounting

Course Code - GECS102

(Semester I)

Full Marks : 60

Time : 2:30 Hours

[The figure in the margin indicates full marks. Candidates are required to give their answers in their own words as far as practicable.]

Group-A

(Multiple Choice Type Question)

1 x 30=30

1. Choose the correct alternative from the following :

- (i) Identify language translator that converts assembly language to machine language is
- | | |
|--------------|----------------|
| a) Compiler | b) Interpreter |
| c) Assembler | d) Comparator |
- (ii) Identify which of the following is non-volatile storage?
- | | |
|------------|--------------|
| a) Backup | b) Secondary |
| c) primary | d) cache |
- (iii) To pass the Purchase Order, we have to press
- | | |
|-------------|-------------|
| a) Alt + F4 | b) Alt + F5 |
| c) Alt + F6 | d) Alt + F7 |
- (iv) What is the main part of computer ?
- | | |
|-----------------|------------------|
| a) Input Device | b) Output Device |
| c) CPU | d) All of These |
- (v) Which of the following is a web browser?
- | | |
|--------------------|----------------------|
| a) Window Explorer | b) Internet Explorer |
| c) Start Button | d) Control Pane |
- (vi) Functions in MS Excel must begin with ____
- | | |
|----------------|------------------|
| a) An () sign | b) An Equal Sign |
| c) A Plus Sign | d) A > Sign |
- (vii) In Excel, Rows are written as _____
- | | |
|-----------------|-------------------------|
| a) A, B, C, etc | b) 1,2,3 etc |
| c) A1, A2, etc. | d) \$A\$1, \$A\$2, etc. |
- (viii) The default security levels are
- | | |
|-------------------------|-----------------------|
| a) Manager & Clerk | b) Owner & Data Entry |
| c) Manager & Data Entry | d) None of these |

- (ix) After selecting the cell range starting from D5 to H9 in a worksheet, what will be displayed in the Name Box?
- a) D5:H9
b) D5
c) H9
d) None of these
- (x) Consistency with reference to application of accounting procedures state as
- a) All companies in the same Industry should use identical accounting procedures
b) Income & assets have not been overstated
c) Accounting methods & procedures shall be followed uniform basis year after year
d) Any accounting method can be followed as per convenience
- (xi) Journals are defined as
- a) Primary entry
b) Secondary entry
c) Tertiary entry
d) None of these
- (xii) Liabilities are defined as
- a) Equal to the sum of assets plus owner's equity
b) Created when stockholder contributed cash to company by stock exchange
c) Obligation of the entity to outsiders
d) All of these
- (xiii) Gross profit could be defined as
- a) Cost of goods sold + Opening stock
b) Sales - purchase
c) Excess of sales over cost of goods sold
d) Net profit - expenses of the period
- (xiv) Patents, Copyrights and Trademarks are relate with
- a) Current assets
b) Fixed assets
c) Intangible assets
d) All of the above
- (xv) The assets that can be converted into cash within a year are relate with
- a) Investments
b) Intangible assets
c) Current assets
d) Fixed assets
- (xvi) Choose which of the following is an identifiable non-monetary asset without physical substance?
- a) Tangible asset
b) Intangible Asset
c) Floating Assets
d) None of the above
- (xvii) Which of the following is not a Real A/c (Choose the odd one)
- a) Building
b) Furniture
c) Machine
d) Rent
- (xviii) Choose the most appropriate answer: Historical cost concept requires the valuation of an asset at
- a) Original cost
b) Replacement value
c) Net realizable value
d) Market value
- (xix) Balance sheets are prepared
- a) Daily
b) Weekly
c) Monthly
d) Annually
- (xx) Summary of balances of ledger account is called.....
- a) trial balance
b) balance sheet
c) cash flow statement
d) none of these
- (xxi) Which of the following is not an item of a Balance Sheet (Choose the odd one)
- a) Accounts Receivable
b) Accounts Payable
c) Sales Revenue
d) Outstanding Expenses
- (xxii) Select the correct statement
- a) Profit reduces capital
b) Capital Can only come from Profit
c) Profit Increases Capital
d) Profit does not alter capital
- (xxiii) We can change the Company Information from
- a) Company Info > View
b) Company Info > Split Company Data

- c) Company Info > Back up
 (xxiv) The liabilities that are payable in more than a year and are not be liquidated from current assets express as
 a) Current liabilities
 b) Long term liabilities
 c) Contingent liabilities
 d) All of these
- d) Company Info > Alter
 (xxv) Assets, which have physical existence, are express as
 a) Tangible Assets
 b) Intangible Assets
 c) Quick Assets
 d) Current Assets
- (xxvi) During the preparation of final accounts the amount of bad debt is recorded in the
 a) Credit side of Trading account
 b) Current liability side of Balance sheet
 c) Debit side of Profit and Loss account
 d) current assets
- (xxvii) The unsold merchandise of business on particular day is express as
 a) Purchase Return
 b) Stock / Inventory
 c) Bad Debts
 d) Sales Return
- (xxviii) The backup file is stored as
 a) TBK900.001
 b) TAK500.001
 c) TCK500.001
 d) TDK500.001
- (xxix) Select the suitable example of Plotter
 a) output device
 b) input device
 c) Both A and B
 d) Not Mentioned here
- (xxx) Predict the part that interprets program instructions and initiates control operations
 a) Input
 b) Storage unit
 c) Logic unit
 d) Control unit

Group-B

(Multiple Choice Type Question)

3 x 10=30

2. Choose the correct alternative from the following :

- (i) Which option is used to copy company's data into pendrive or CD
 a) Backup
 b) Restore
 c) Split Company Data
 d) Copy Data
- (ii) How many groups are pre-defined in Tally
 a) 28
 b) 30
 c) 15
 d) 19
- (iii) Arrange cash, building goodwill, debtors, and machine in the Balance Sheet in order of liquidity.
 a) Debtors, Cash, Building Goodwill, Machine
 b) Cash, Debtors, Machine, Building, Goodwill
 c) Cash, Building Goodwill, Debtors, Cash Machine
 d) Cash, Goodwill, Debtors, Machine, Building
- (iv) Which is not the default group in Tally ERP?
 a) Suspense Account
 b) Sales Account
 c) Investments
 d) Outstanding Expense
- (v) How to activate the tally audit feature in a company?
 a) Press F12
 b) In comp info-> security control-option
 c) During the creation of a company
 d) Press F11
- (vi) We can view the Purchase or Sales register from
 a) Account Books
 b) Statements of Account
 c) Inventory Books
 d) Statements of Inventory
- (vii) Accounting entry for recording the payment of a telephone bill are
 a) Debit Capital Account and Credit Cash
 b) Debit Cash Account and Credit Telephone

- | | |
|---|---|
| <p>Account</p> <p>c) Credit Cash Account and Debit Office Equipment Account</p> | <p>Expense Account</p> <p>d) Credit Cash Account and Debit Telephone Expenses Account</p> |
|---|---|
- (viii) Sales are equal to
- | | |
|---|--|
| <p>a) Cost of Goods Sold + Gross Profit.</p> <p>c) Gross Profit * Cost of Goods Sold.</p> | <p>b) Cost of Goods Sold - Gross Profit,</p> <p>d) Purchases + Gross Profit.</p> |
|---|--|
- (ix) X commenced business on 1st April, 2013 with a capital of Rs. 6,00,000. On 31st March, 2014 his assets were worth Rs. 8,00,000 and liabilities Rs. 50,000. Find out his closing capital.
- | | |
|---|--|
| <p>a) Rs. 7,50,000</p> <p>c) Rs. 5,50,000</p> | <p>b) Rs. 2,00,000</p> <p>d) None of these</p> |
|---|--|
- (x) A company purchased a vehicle for Rs.6000. It will be used for 5 years and its residual value is expected to be Rs.1000. What is the annual amount of depreciation using straight line method of depreciation?
- | | |
|---------------------------------------|---------------------------------------|
| <p>a) Rs. 5000</p> <p>c) Rs. 2000</p> | <p>b) Rs. 3000</p> <p>d) Rs. 1000</p> |
|---------------------------------------|---------------------------------------|

Library
 Brainware University
 398, Ramkrishnapur Road, Barasat
 Kolkata, West Bengal-700125