(6 pages) **Reg. No. :** ....

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M.Com. (CBCS) DEGREE EXAMINATION, APRIL 2014.

Fourth Semester

Commerce/Commerce with Computer Application

COMPUTERISED ACCOUNTING PACKAGES

(For those who joined in July 2012 onwards)

Time : Three hours Maximum : 75 marks

PART A — (10 × 1 = 10 marks)

Answer ALL questions.

Choose the correct answer :

1. Debenture issued is a ————

   (a) Secured loan (b) Unsecured loan

   (c) Current liability (d) None.

2. All inflow of money is recorded through ———— voucher

   (a) Receipt (b) Payment

   (c) Purchase (d) Sales.

3. When 5% discount is provided on bills, the VAT (4%)/CST 10% is charged after discount. Then ————

   (a) In VAT ledger at method of calculation set on total sales

   (b) In CST ledger set 0% of percentage of calculation

   (c) (a) and (b)

   (d) None.

4. Payment voucher is used to record all payment of money by ————

   (a) Cash (b) Cheque

   (c) Bank transfer (d) All of them.

5. ALT+P keys are used to ————

   (a) Print report (b) Delete voucher

   (c) Inert voucher (d) None.

6. F3 function key is applied to select the ————

   (a) Payment voucher

   (b) Receipt voucher

   (c) Company

   (d) All.

7. At voucher list, one may perform voucher ———

(a) Insertion (b) Addition

(c) Deletion (d) All.

8. The collection of exise duty is done by ——— procedure

(a) Physical control

(b) Self removal

(c) Compound levy scheme

(d) All of these.

9. The TNG ST Act was introduced during ———

(a) 1959 (b) 1955

(c) 1932 (d) 1947.

10. The possible varities of VAT are ——— variety

(a) Consumption

(b) Income

(c) Wages and production

(d) All.

PART B — (5 × 5 = 25 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 250 words.

11. (a) Describe a trial balance primary group.

Or

(b) Differentiate an inventory report from an exception report.

12. (a) How will you enter a voucher in Talley?

Or

(b) Explain the general techniques used in VAT.

13. (a) What are the benefits of advance payment on Tax?

Or

(b) State to what extent service tax is beneficial to the respective Governments.

14. (a) Give the basic concepts of exise dealer.

Or

(b) How will you classify non-employers?

15. (a) "Pay sheet report contain numerous information"-Narrate.

Or

(b) How will you manage pay roll statements?

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 600 words.

16. (a) Describe how will you create a company in Tally.

Or

(b) Narrate the features of Tally 9.0.

17. (a) How will you compute VAT? (Stages of computation).

Or

(b) Narrate the features of group dealer.

18. (a) "TCS and TDS have different features" comment .

Or

(b) Detail on ETCS.

19. (a) State the stages in creation of ledgers in Tally.

Or

(b) Draft a FBT computation report (model).

20. (a) " Reports differ in nature"- Comment.

Or

(b) How will you manage loans in Tally Pay roll?
