

T.B, B/S
Trading P.E. MC
##

BIRLA INSTITUTE OF TECHNOLOGY, MESRA, RANCHI
(END SEMESTER EXAMINATION)

CLASS : MCA
BRANCH : MCA

SEMESTER : III/IV/V,
SESSION : SP/11

SUBJECT: MCA4007 - COMPUTERIZED FINANCIAL ACCOUNTING

TIME : 3 HOURS

FULL MARKS : 60

INSTRUCTIONS :

1. The question paper contains 7 questions each of 12 marks and total 84 marks.
2. Candidates may attempt any 5 questions maximum of 60 marks.
3. The missing data, if any may be assumed suitably.
4. Before attempting the question paper, be sure that you have got the correct question paper.

Q.1 a) Explain the Money Measurement concept? [4]
b) Explain the golden rules of the Real, Personal and Nominal Account? [4]
c) What is the Trail Balance? How does it help in preparation of Final Accounts? [4]

Q.2 Differentiate between traditional and Innovative Management Accounting Practices. Why [12]
contemporary management accounting is widely accepted in the present business environment?

Q.3 a) Explain the concept of Voucher? How does voucher forms the part of database for [6+6]
computerized financial accounting?
b) Briefly explain the Finance Module transaction and the requisite database required for the
front end user of SAP software?

Q.4 a) What are the various input data required for the inventory management and maintaining stock [6+6]
ledger?
b) What are the various methods which helps in warehousing transaction and delivery of Finished
goods to the customers through different software accounting packages?

Q.5 a) What is a Party Invoice? Explain the different Inco-terms mentioned in the Invoice? [6+6]
b) Explain the concept of CVED in procurement of imported materials?

CVET

Q.6 a) Explain the Performa of Final Accounts with a suitable example? [6+6]
b) Explain the importance of Accounting records for formation of Database?

Q.7 Write short note on following: [6+6]
a) Cash Book
b) Outstanding Register

B. Cont

09.05.11 E

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