



UNIVERSITY OF PETROLEUM & ENERGY STUDIES
End Semester Examination, December 2021

Program: B. Com (Hons + BM&I + Taxation)
Subject/Course: Computerised Accounting Systems (CAS)
Course Code: FINC 3016P

Semester: 5
Duration: 03 Hours
Max. Marks: 100

| Q.No | Section A (Type the answers in the text box) | 10QX2M=20 Marks | COs |
|------|--|-----------------|-----|
| 1 | The Computerised Accounting System refers to : (a) Printing of Balance Sheet and Profit and Loss Accounts using computer; (b) Processing of accounting transaction through computer and produce records and reports; (c) Processing of accounting related data and printing reports; (d) None of the above. | 2 | 1 |
| 2 | The components of Computerised Accounting System refers to : (a) Business transactions are analysed, transactions recorded, prepare trial balance, preparation of balance sheet and profit and loss account; (b) From data entry to preparation of final statements; (c) Transformation of manual accounting system to CAS; (d) None of the above. | 2 | 1 |
| 3 | The CAS should be (a) Simple and integrated, transparent, accurate, scalability, reliability; (b) Complex, Accurate, Transparent, Faster to work; (c) Able to transform the manual accounting system to computerised accounting system; (d) None of the above | 2 | 2 |
| 4 | The components of Computerised Accounting System are : (a) Data, Report, Ledger, Hardware, Software; (b) Data, People, Procedure, Hardware, Software; (c) People, Procedure, Ledger, Data, Chart of Accounts; (d) Data, Coding, Procedure, Rules, Output. | 2 | 1 |
| 5 | What is the activity sequence of the basic information processing model? (a) Organise data, process data, and collect data (b) Collect data, organise and process data, and communicate information (c) Process data, organise data, and collect data (d) Organise data, collect data, and communicate information | 2 | 2 |
| 6 | Which function automatically totals a column or row of values? (a) TOTAL (b) ADD (c) SUM (d) AVG | 2 | 1 |
| 7 | Windows is an example of _____ Software | 2 | 1 |

| | | | |
|-------------|---|------------------------|------------|
| 8 | _____ essentially scrambles the information so as to make its interpretation extremely difficult. | 2 | 1 |
| 9 | _____ deals with generation and processing of reports that are vital for management decision-making. | 2 | 1 |
| 10 | Manual Accounting is more famous than Computerized Accounting. (True/False) | 2 | 1 |
| Q.No | Section B (All Qs are compulsory) (Scan & Upload) | 4QX5M=20 Marks | COs |
| 1 | Discuss IF function and nested IF functions giving example? | 5 | 2 |
| 2 | What are System Softwares? Give examples. | 5 | 3 |
| 3 | Demonstrate how SUMPRODUCT can be used to calculate the total bill at a supermarket. | 5 | 3 |
| 4 | What are 'Wildcard Characters'? How can they be used in conditional spreadsheet functions (Like SUMIFS, COUNTIFS, etc) ? | 5 | 3 |
| Q.No | Section C (Qs 1 & 3 are compulsory) (Scan & Upload) | 3QX10M=30 Marks | COs |
| 1 | State the four basic requirements of a Database Applications. | 10 | 1 |
| 2 | Differentiate between data and information with examples. OR Why the computerization of Financial Accounting is required? Why is it useful? | 10 | 2,4 |
| 3 | Illustrate with two examples each of the organizations where 'ready-to-use', 'customized', and 'tailored' accounting packages respectively suitable to perform the accounting activity. | 10 | 3 |
| Q.No | Section D (Q2 is compulsory) (Scan & Upload) | 2QX15M=30 Marks | COs |
| 1 | Describe and appreciate the role of Management Information Systems (MIS) in the accounting function of an organization. OR Discuss the advantages and limitations of CAS | 15 | 1,2 |
| 2 | Distinguish between Executive Support Systems (ESS) & Decision Support Systems (DSS). | 15 | 2 |