D6BCP2302 (PAGES 2) **Reg. No..............................**

Name: ....

SIXTH SEMESTER UG DEGREE EXAMINATION, APRIL 2026

(Regular/Improvement/Supplementary)

B.COM. PROFESSIONAL

GBCP6B26T: COMPUTERISED ACCOUNTING

Time: 3 Hours **Maximum Marks: 80**

Part A. Answer the following questions. Each carries *one* mark.

Choose the correct answer.

1. A partnership is run on the basis of ________.

   A) Partnership deed. B) AOA. C) MOA. D) All of these.

2. CST is applicable for _______ transactions.

   A) Interstate B) Intra state C) Ultra state D) Export.

3. A business owned and run by single person is called ________.

   A) OPC B) ODBC C) Sole proprietor D) Individual Firm

4. The tax charged while watching movies from a theatre is _______.

   A) CST B) Excise C) Service tax D) Customs

5. ___ is the verifications of and inspection of an entity's accounts is by its own employee.

   A) Internal Audit B) Statutory Audit C) General Audit D) External Audit

Fill in the Blanks.

6. The Companies Act is passed in the year __________.
7. Consolidated financial statements are prepared as per Ind as _______.
8. TIN stands for __________.
9. Companies are preparing their financial statement as per __________.
10. ______ shows the financial position of the company

(10 × 1 = 10 Marks)

Part B. Answer any *eight* questions. Each carries *two* marks.

11. What is a consolidated financial statement?
12. How do you back up data in Tally?
13. What do you understand by source document?

(PTO)

14. What are the predefined ledgers in Tally?
15. List reports available in Gateway of Tally.
16. How do you split a financial year?
17. What is cost category?
18. List any four hot keys in Tally.
19. What is input VAT?
20. What is TDS?

(8 × 2 = 16 Marks)

Part C. Answer any *six* questions. Each carries *four* marks.

21. What is trial balance? What are its features?
22. Explain Account Books and Statement of Accounts in Tally.
23. Write down any F11 features and their use in Tally.
24. Explain the items available under the head 'principal ratios' in Tally.
25. How will you audit your books of accounts using Tally?
26. How can you enable bill wise details? Explain with the help of example.
27. Differentiate between Balance sheet and P& L account.
28. Explain purchase order processing with an example.

(6 × 4 = 24 Marks)

Part D. Answer any *two* questions. Each carries *fifteen* marks.

29. Explain inventory vouchers in Tally.
30. Make job costing entry with at least 5 cost centres in tally assuming you are running a company which is engaged in construction of buildings.
31. Write down any 10 transactions and show how its voucher entry is made for those transactions. Write steps for showing P&L and balance sheet for above transaction.

(2 × 15 = 30 Marks)