

**B.Com. (Prof.) Semester—VI**

**E-ACCOUNTING**

**Paper : BCP-613**

Time Allowed—3 Hours]

[Maximum Marks—50

**Note :**— Question No. 1 is compulsory in Section A. Attempt any **TWO** questions each from Section B and Section C.

**SECTION—A**

1. Write notes on any **TEN** of the following :

- (i) Hierarchy of Accounts. 1
- (ii) Accounting Package. 1
- (iii) ER model. 1
- (iv) Forming the SQL for generating accounting information for a report. 1
- (v) E-Accounting. 1
- (vi) DBMS. 1
- (vii) SQL in Accounting. 1
- (viii) What are the constraints for creating database ? 1
- (ix) Where the transaction data of vouchers are stored and maintained ? 1

(Contd.)

- (x) Steps of recording the transaction in the accounting cycle. 1
- (xi) What is computerized accounting ? 1
- (xii) What do you mean by designing vouchers ? 1

**SECTION—B**

- 2. What do you mean by Computerized Accounting ? What is the basic process of creating accounting groups in Computerized Accounting ? 10
- 3. Explain in detail the steps involved in setting and creating of groups and accounts ? 10
- 4. Define SQL and explain how SQL is used to retrieve data and generating accounting information. 10
- 5. How the information is documented using vouchers ? Also explain how the data is stored and maintained. 10

**SECTION—C**

- 6. Explain the process of generating Accounting Information for a report. 10
- 7. How SQL is used to forming and executing accounting reports ? 10
- 8. Explain how the data tables are created and what are the constraints to the process ? 10
- 9. Explain the process of creating Trial Balance in E-Accounting. 10