

**BACHELOR OF COMMERCE [HONS]
SIXTH SEMESTER
COMPUTERIZED ACCOUNTING SYSTEM
BCM – 605A**

**SET
A**

[USE OMR SHEET FOR OBJECTIVE PART]

Duration: 1.30 hrs.

Full Marks: 35

Time: 15 mins.

(Objective)

Marks: 10

Choose the correct answer from the following:

1 × 20 = 20

1. _____ is a destination-based tax.
 - a. VAT
 - b. Municipality Tax
 - c. GST
 - d. Income Tax
2. Which of the following is not an advantage of a computerized accounting system?
 - a. Fast
 - b. Provides real-time information
 - c. Reliable
 - d. None of the above
3. In India, VAT was introduced in the year:
 - a. 2000
 - b. 2005
 - c. 2010
 - d. 2017
4. In MS Access data type used for keeping rupees is:
 - a. Integer
 - b. Decimal
 - c. Currency
 - d. All of these
5. The default size of text data type in MS Access is
 - a. 225
 - b. 255
 - c. 256
 - d. None of these
6. Which of the following is not a DBMS package?
 - a. Oracle
 - b. Ms Access
 - c. Ms Excel
 - d. MySql
7. A _____ enables you to view data from a table based on a specific criterion.
 - a. Form
 - b. Macro
 - c. Report
 - d. Query
8. SQL stands for:
 - a. Structured Query Language
 - b. Structure Queue Link
 - c. Struct Quantity Language
 - d. All of these
9. Which of the following database object produces the final result to present?
 - a. Forms
 - b. Report
 - c. Query
 - d. Table

0. In Ms Access a new field can be added to an existing table in:
- a. Design View
 - b. Datasheet View
 - c. Pivot Table View
 - d. Pivot Chart View
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(Descriptive)

Time : 1 Hr. 15 Mins.

Marks : 25

[Answer question no.1 & any two (2) from the rest]

1. 'Identifying a place of supply of goods under GST is vital'. Explain the statement with a relevant example. 5
2. Why should a business entity adopt a computerized accounting system? 10
3. a) Define primary key, candidate key, and foreign key. 5+5=10
b) Explain different data types of MS Access.
4. What do you mean by an accounting report? How does it differ from a casual report? Write the steps for creating a report using the report wizard in MS Access. 2+3+5=10
5. a) Describe in steps the design view method to create a query in MS-access. 4+6=10
b) Write SQL command for the following:
 - i. To create a table with the primary key.
 - ii. To insert data into a table.
 - iii. To update a table

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