

M. Com. (Final) Examination, 2001
ACCOUNTANCY AND STATISTICS GROUP
Paper- II
2 (A) Accounting & Information System

Time 3 Hours]

[Maximum Marks 100

Attempt any **five** questions.
All questions carry equal marks

1. (A) What is an accounting information system?
(B) Characterize an organization's internal control structure.
(C) Define flowcharting.
(D) Describe several different coding schemes used to represent data in a computer. **5+5+5+5**
2. (A) What groups need the outputs of an accounting information system?
(B) Describe the purpose of the internal audit function.
(C) List and draw the basic flowchart symbols.
(D) What five elements are integrated in a computer system? **5+5+5+5**
3. (A) What is the major difference between computer batch processing and direct processing of transactions?
(B) What is an analytic flowchart?
(C) What are the objectives of payroll system?
(D) What are the objectives of a fixed asset or investment accounting system? **5+5+5+5**
4. (A) What are the functions of a form control unit? Why is forms control important in large organizations?
(B) What is an applications control matrix?
(C) Describe the two major aspects of a purchasing application system.
(D) Describe the major control features in a cash disbursement system. **5+5+5+5**
5. (A) What factors affect response time in a database system?
(B) What is a replicated database?
(C) Describe key verification of input data.
(D) Explain technologies that are utilized in quick response systems. **5+5+5+5**
6. (A) What are database management systems?
(B) What are the potential benefits of using Electronic Data Interchange (EDI)?
(C) Describe program data editing.
(D) Describe key components of Computer-Integrated Manufacturing (CJM) Systems. **5+5+5+5**
7. (A) What are Structured Analysis and Structured Programming?
(B) What are the key elements of a logical data flow diagram?
(C) What are the major steps in the systems design process?
(D) Describe the major steps in systems implementation. **5+5+5+5**
8. (A) Describe the basic components of a project accounting system.
(B) Which individuals should be involved in systems planning?
(C) Discuss the purpose of systems design packages.
(D) Discuss several functions of systems documentation. **5+5+5+5**
9. (A) What are the key elements of a responsibility accounting system?
(B) What are the key elements of a profitability reporting system.
(C) What is a computer audit program?
(D) What types of documents are examined in an EDP audit? **5+5+5+5**
10. Give "Applications of standard accounting software packages" for a business enterprise.