



19/12/23

**DOON UNIVERSITY, DEHRADUN**  
**End Semester Examination, Semester, 2023-24**  
**School of Management**  
**Programme Name BCOM-III Semester**  
**Course Code with Title: COS 201 and Computerised Accounting System**  
**(513221)**

*Time Allowed 2.00 Hours*

*Maximum Marks: 50*

**SECTION: A**

**Attempt all the questions (each carries 2 marks)**

- Q.1. Entity accounting concept means
- Q.2 Dual aspect accounting concept represents.....
- Q.3. Qualitative Characteristics of financial Statements are.....
- Q.4. Neutrality in financial statements represents.....
- Q.5. Accrual means.....

**SECTION: B**

**Attempt all the questions (each carries 5 marks)**

- Q.1. What is the primary purpose of a computerized accounting system?
- Q.2. Identify the three fundamental accounting assumptions.
- Q.3. Write short note on classification of accounts.
- Q.4. Explain the objective of "Accounting Standards" in brief.

**SECTION: C**

**Attempt any two questions (each carries 10 marks)**

- Q.1. Explain the advantages of using computerized accounting systems over manual systems.
- Q.2. What is the significance of issue of Indian Accounting Standards? Explain in brief.
- Q.3. Distinguish between:
- (i) Money measurement concept and matching concept
- (ii) Going concern and cost concept