

Computerised Accounting System

Choose the correct Answer

Question 1.

In a computerised accounting system, operating environment consists of:

- (a) Hardware
- (b) Software
- (c) Both (a) and (b)
- (d) None of them

▼ Answer

Answer: (c) Both (a) and (b)

Question 2.

Among the below-mentioned options, which option does not specifies the advantage of computerised accounting system :

- (a) High speed
- (b) Reliability
- (c) Accuracy
- (d) Ill-effect on health

▼ Answer

Answer: (d) Ill-effect on health

Question 3.

When any manual accounting system is transformed into a computerised accounting system, what do the employees of an organisation undertake?

- (a) Resist the change
- (b) Accept the change
- (c) Do nothing
- (d) Take training

▼ Answer

Answer: (d) Take training

Question 4.

Which among the accounting packages, level of secrecy is lowest?

- (a) Tailored
- (b) Customised
- (c) Ready-to-use
- (d) None of the above

▼ Answer

Answer: (c) Ready-to-use

Question 5.

The basic requirement of a computerised accounting system is/are:

- (a) Accounting framework
- (b) Operating procedure

- (c) Both (a) and (b)
- (d) None of the above

▼ [Answer](#)

Answer: (c) Both (a) and (b)

Question 6.

Which among these, cannot be treated as limitation of computerised accounting system?

- (a) Security breach
- (b) Staff opposition
- (c) Automated document production
- (d) Cost of training

▼ [Answer](#)

Answer: (c) Automated document production

Question 7.

Liveware of the computer system are

- (a) System analysts
- (b) Programmers
- (c) Operators
- (d) All of the above

▼ [Answer](#)

Answer: (d) All of the above

Question 8.

The criterion fulfilled by an effective accounting report is

- (a) Relevance, Timeliness, Accuracy, Completeness and Summarisation
- (b) Relevance, Timeliness, Accuracy, Completeness and Globalisation
- (c) Relevance, Legibility, Speed, Automation
- (d) Reliability, Accuracy, Scalability, Efficiency and Quality

▼ [Answer](#)

Answer: (a) Relevance, Timeliness, Accuracy, Completeness and Summarisation

Question 9.

Which among these is not an example of operating system?

- (a) Unix
- (b) Tally
- (c) Linux
- (d) MS-Dos

▼ [Answer](#)

Answer: (b) Tally

Question 10.

The data storage system which remains hidden from the user and responds to the requirement of the user to the extent the user is authorised to access is known as:

- (a) Back-end database
- (b) Front-end database

- (c) Data processing
- (d) Reporting system

▼ [Answer](#)

Answer: (a) Back-end database

Question 11.

Modern computerised accounting system is based on the concept of database which is implemented using

- (a) Management Information System
- (b) Database Management System
- (c) Marketing Information System
- (d) Accounting Information System

▼ [Answer](#)

Answer: (b) Database Management System

Question 12.

An accounting information system processes the financial transactions and events based on

- (a) Governing Principles
- (b) Management Principles
- (c) Accepted Principles
- (d) Generally Accepted Accounting Principles

▼ [Answer](#)

Answer: (d) Generally Accepted Accounting Principles

Question 13.

Among the following, which ready-to-use accounting software package is available in today's market?

- (a) Tally
- (b) E.X.
- (c) Busy
- (d) The Professional Accountant
- (e) All of the Above

▼ [Answer](#)

Answer: (e) All of the Above

Question 14.

Which among these, is not an example of system utility software?

- (a) Anti-virus utility to scan computer for viruses
- (b) Microsoft-office Package
- (c) Disk compression utility to compress contents of a disk for increasing the capacity of a disk
- (d) Disk partitioning to divide a single drive into multiple logical drives

▼ [Answer](#)

Answer: (b) Microsoft-office package

Question 15.

COBOL, BASIC, FORTRAN, C, C++, JAVA are examples of:

- (a) High-level programming languages

- (b) Low-level machine language
- (c) Assembly language
- (d) Application software

▼ [Answer](#)

Answer: (a) High-level programming languages

Fill in the blanks

Question 1.

The framework of storage and processing of data is called as

▼ [Answer](#)

Answer: Operating Environment

Question 2.

Database is implemented using

▼ [Answer](#)

Answer: DBMS

Question 3.

A sequence of actions taken to transform the data into decision useful information is called

▼ [Answer](#)

Answer: Data Processing

Question 4.

An appropriate accounting software for a small business organisation having only one user and single office location would be

▼ [Answer](#)

Answer: Ready to use

Point out the statements are True or False.

Question 1.

Every computerised accounting system has two basic requirements.

▼ [Answer](#)

Answer: True

Question 2.

in computerised accounting system transaction data duplicity is done.

▼ [Answer](#)

Answer: False

Question 3.
System failure cannot be avoided by any arrangement.

▼ [Answer](#)

Answer: False

Question 4.
Accounting records are updated automatically in computerised accounting system.

▼ [Answer](#)

Answer: True

Question 5.
Accounting software can be customised to meet the special requirement of the user.

▼ [Answer](#)

Answer: True

Question 6.
Tailored software is best suited for organisations whose business is geographically not scattered.

▼ [Answer](#)

Answer: False

Question 7.
Expenses under a particular head can be an example of responsibility report.

▼ [Answer](#)

Answer: True

Question 8.
Language processor cannot check the language system.

▼ [Answer](#)

Answer: False

Question 9.
There are four types of accounting packages.

▼ [Answer](#)

Answer: False

Question 10.
Accounting data is processed slower by using a computerised accounting system than it is achieved through manual efforts.

▼ [Answer](#)

Answer: False
