

**DIPLOMA IN INDIAN AND FOREIGN ACCOUNTING (DIFA)**

Exam Code: GGEFA/IAB/XV/NEW/130513

Time: 3 hours

Total Marks: 100

**MODULE 1**

**MANUAL ACCOUNTING**

(Max. Marks: 50)

I. Journalise the following statements. Each carries 1 Mark.

(5 x 1 = 5)

11. Rent received Rs 8000
12. Sunil's salary paid Rs 4000.
13. Depreciation charged on building is 5%.
14. Cash purchase Rs 15000.
15. Ravi purchased goods from Manu, Rs 2000.

II. Answer the following questions. Each carries 2.5 marks.

(2 x 2.5 = 5)

16. What are the rules of accounting?
17. Draw balance sheet format and explain.

**MODULE 2**

**TALLY**

(Max. Marks: 50)

III. Fill in the blanks. Each carries 1 mark.

(10 x 1 = 10)

18. BOM stands for \_\_\_\_\_.
19. Capital = \_\_\_\_\_ + Liabilities.
20. \_\_\_\_\_ key is used for changing the voucher date.
21. In 'VAT', 'V' stands for \_\_\_\_\_.
22. Fixed assets are also known as \_\_\_\_\_ assets.
23. Migration tool is used for \_\_\_\_\_.
24. The expansion of ODBC is \_\_\_\_\_.
25. Manufacturing journal can be created under \_\_\_\_\_ type of voucher.
26. The key used for getting memorandum voucher is \_\_\_\_\_.
27. Debit note voucher is used to record \_\_\_\_\_.

IV. Answer the following questions. Each question carries 2.5 marks.

(4 x 2.5=10)

28. Explain the term FEE.
29. Define Bad debts.
30. Explain the term 'Current asset' and its subgroup.
31. What is Payroll? How can you apply it in Tally?

**PEACHTREE**

(Max. Marks: 15)

V. Fill in the blanks. Each carries 1 mark.

(5 x 1 = 5)

32. The Accounting code which is used for inventory is \_\_\_\_\_.
33. Sales tax is created from \_\_\_\_\_ menu.
34. \_\_\_\_\_ is used to display the events.
35. \_\_\_\_\_ option is used to hide or unhide the start up window.
36. Payment Manager is available in \_\_\_\_\_ menu.

VI. Match the following. Each carries 1 mark.

(5 x 1 = 5)

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**RJ Alexander**



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