
DIPLOMA IN INDIAN AND FOREIGN ACCOUNTING (DIFA)

Exam Code: GDIFA/IAB/XVI/NEW/130811

Time: 3 hours

Total Marks: 100

MODULE 1**MANUAL ACCOUNTING**

(Max. Marks: 10)

I. Journalize 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: 20)

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 FBT.
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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Table of Contents Iab Difa Model Question Papers

1. Understanding the eBook Iab Difa Model Question Papers
 - The Rise of Digital Reading Iab Difa Model Question Papers
 - Advantages of eBooks Over Traditional Books
2. Identifying Iab Difa Model Question Papers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Iab Difa Model Question Papers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Iab Difa Model Question Papers

- Personalized Recommendations
- Iab Difa Model Question Papers User Reviews and Ratings
- Iab Difa Model Question Papers and Bestseller Lists
- 5. Accessing Iab Difa Model Question Papers Free and Paid eBooks
 - Iab Difa Model Question Papers Public Domain eBooks
 - Iab Difa Model Question Papers eBook Subscription Services
 - Iab Difa Model Question Papers Budget-Friendly Options
- 6. Navigating Iab Difa Model Question Papers eBook Formats
 - ePub, PDF, MOBI, and More
 - Iab Difa Model Question Papers Compatibility with Devices
 - Iab Difa Model Question Papers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Iab Difa Model Question Papers
 - Highlighting and Note-Taking Iab Difa Model Question Papers
 - Interactive Elements Iab Difa Model Question Papers
- 8. Staying Engaged with Iab Difa Model Question Papers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Iab Difa Model Question Papers
- 9. Balancing eBooks and Physical Books Iab Difa Model Question Papers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Iab Difa Model Question Papers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Iab Difa Model Question Papers
 - Setting Reading Goals Iab Difa Model Question Papers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Iab Difa Model Question Papers

- Fact-Checking eBook Content of Iab Difa Model Question Papers
- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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