

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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Table of Contents G Tech Iab Exam Difa Course Question Papers

1. Understanding the eBook G Tech Iab Exam Difa Course Question Papers
 - The Rise of Digital Reading G Tech Iab Exam Difa Course Question Papers
 - Advantages of eBooks Over Traditional Books
2. Identifying G Tech Iab Exam Difa Course 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 G Tech Iab Exam Difa Course Question Papers
 - User-Friendly Interface
4. Exploring eBook Recommendations from G Tech Iab Exam Difa Course Question Papers
 - Personalized Recommendations
 - G Tech Iab Exam Difa Course Question Papers User Reviews and Ratings
 - G Tech Iab Exam Difa Course Question Papers and Bestseller Lists

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