
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?

PEACH TREE

(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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