

Chapter-12

Application of Computers in Accounting

As per Model
Examination
2021, Expect
2 score from
this chapter

1. Find the odd one and state the reason
a. Keyboard b. Mouse c. MICR d. Printer **Ans: d, others are input devices**
2. Which one of the following is not an element of computer system
a. Hardware b. IQ c. Software d. People **Ans: b**
3. Which of the following is not an input device?
a. Digital camera b. MICR c. Scanner d. Laser Printer **Ans: d**
4. ----- is the brain of the computer. **Ans: CPU**
5. Mention any two advantages of computer system?
 - **Speed:** Computers require far less time than human beings in performing a task.
 - **Accuracy:** The computers rarely commit errors and perform all types of complex operations accurately.
 - **Storage:** Computers can store large volume of data in a small physical place
6. Mention any two limitations of computer system?
 - **Zero IQ :** Computers must be directed to perform each and every action. It is a dumb device with zero IQ.
 - **Lack of decision making:** Computers cannot take decisions on their own. They can be programmed to take such decisions.
7. List the elements of computerized accounting system.
Elements of Computer system
 1. Hardware
 2. Software
 3. People
 4. Procedures
 5. Data
 6. Connectivity
8. List the components of computerized accounting system
Components of Computer system
 1. Input Unit
 2. CPU
 3. Output Unit

9. What is input devices of computer system? Give examples?

Input devices are those devices which are used for entering data into the computer system.

Example:

1. Keyboard
2. Mouse
3. Joy Stick
4. Light pen
5. Track Ball
6. Scanner
7. Graphic Tablet
8. Microphone
9. Magnetic Ink Card Reader(MICR)
10. Optical Character Reader(OCR)
11. Bar Code Reader
12. Optical Mark Reader(OMR)
14. Camera

10. What is output devices of computer system? Give examples?

An output device is any piece of computer hardware equipment which converts information into human readable and understandable form.

Example:

1. Monitor [Visual Display Unit (VDU)]
2. Printer
3. Headphones
4. Computer Speakers
5. Projector
6. GPS
7. Sound card
8. Video card
9. Braille reader
10. Speech – Generating device
11. J plotter