Q1. What is the primary function of a Database Management System (DBMS) in accounting?

A) To store, manage, and retrieve financial data efficiently
B) To manually record all transactions in paper format
C) To replace all accounting software applications
D) To eliminate the need for financial reporting

Q2. Which of the following is NOT an object in DBMS?

A) Tables
B) Queries
C) Reports
D) Spreadsheets

Q3. What is the role of tables in DBMS?

A) To store structured data in rows and columns
B) To generate graphical reports
C) To delete all financial records automatically
D) To allow only manual accounting entries

Q4. What is the purpose of queries in DBMS?

A) To manipulate, filter, and retrieve specific data from tables
B) To generate hard copies of financial records
C) To delete database structures permanently
D) To enter new records without verification

Q5. Which DBMS object helps in creating user-friendly data entry screens?

A) Tables
B) Forms

C) Queries
D) Reports

Q6. How do reports help in DBMS-based accounting?

A) By summarizing and presenting financial data in an organized format
B) By permanently storing transaction records
C) By replacing the need for financial audits
D) By automatically approving transactions

Q7. Which of the following is an application of DBMS in accounting?

A) Payroll management
B) Word processing
C) Image editing
D) Video compression

Q8. What is normalization in DBMS?

A) A process of organizing data to reduce redundancy and dependency
B) A method to delete old financial transactions
C) A security feature in DBMS
D) A type of financial statement

Q9. What role does SQL play in DBMS?

A) It allows users to create, retrieve, update, and delete data
B) It replaces financial accounting software
C) It permanently locks all database entries
D) It is used only for generating financial reports

Q10. What is a primary key in DBMS?

A) A unique identifier for each record in a table
B) A tool for financial forecasting
C) A security password for accessing reports
D) A type of transaction record

Q11. What is the main purpose of indexing in DBMS?

A) To improve query performance and retrieval speed
B) To delete redundant accounting data
C) To prevent data entry errors
D) To replace the need for queries

Q12. Which of the following best defines relational DBMS (RDBMS)?

A) A database where data is stored in related tables
B) A system that stores only financial transactions
C) A software used for manual bookkeeping
D) A tool for deleting duplicate records

Q13. What is the function of a foreign key in DBMS?

A) To establish relationships between tables
B) To create duplicate records
C) To delete primary keys
D) To sort financial transactions

Q14. Which SQL command is used to retrieve data from a database?

A) SELECT
B) DELETE
C) UPDATE
D) INSERT

Q15. What is the primary function of a DBMS transaction?

A) To ensure data integrity by grouping related operations
 B) To delete financial records automatically
 C) To print balance sheets directly
 D) To store data permanently

Q16. What is ACID property in DBMS?

A) A set of rules ensuring reliable transactions
 B) A financial auditing technique
 C) A security feature in spreadsheets
 D) A type of tax regulation

Q17. Which DBMS object helps in filtering specific data based on conditions?

A) Queries
 B) Tables
 C) Reports
 D) Forms

Q18. Which command is used to insert new records into a database table?

A) INSERT
 B) SELECT
 C) DELETE
 D) UPDATE

Q19. What is the role of data validation in DBMS?

A) To ensure accuracy and prevent incorrect data entry
 B) To generate financial reports automatically
 C) To delete duplicate records
 D) To store raw accounting data

Q20. How does DBMS improve financial data security?

A) By implementing access controls and encryption
B) By making all data public
C) By allowing unauthorized users to edit records
D) By deleting old transactions randomly

Q21. Which of the following is an example of a database table in an accounting system?

A) Customers
B) Employees
C) Transactions
D) All of the above

Q22. What is the main function of a primary key in a DBMS table?

A) To uniquely identify each record in the table
B) To encrypt sensitive financial data
C) To allow duplicate records
D) To automatically delete old data

Q23. In DBMS, which object is best suited for preparing financial reports?

A) Queries
B) Forms
C) Reports
D) Tables

Q24. Which command is used to modify existing records in a database?

A) UPDATE
 B) INSERT
 C) DELETE
 D) SELECT

Q25. What is the purpose of a query in DBMS?

A) To retrieve specific data from tables
 B) To encrypt financial records
 C) To delete entire databases
 D) To generate new invoices automatically

Q26. Which DBMS object helps in entering and modifying data easily?

A) Forms
 B) Queries
 C) Reports
 D) Indexes

Q27. Which of the following is NOT a characteristic of a relational database?

A) Data is stored in tables
 B) Tables are linked by relationships
 C) Data is duplicated unnecessarily
 D) Foreign keys maintain data integrity

Q28. How can DBMS help in fraud detection in accounting?

A) By tracking all financial transactions
 B) By allowing unauthorized access
 C) By deleting old records automatically
 D) By preventing data entry

Q29. Which database model is most commonly used for accounting systems?

A) Hierarchical model
B) Relational model
C) Network model
D) File-based system

Q30. What does data redundancy mean in DBMS?

A) Storing duplicate data unnecessarily
B) Preventing data loss
C) Ensuring high security
D) Creating real-time backups

Q31. What is the role of a foreign key in a relational database?

A) To uniquely identify records in a table
B) To connect two tables using a common field
C) To delete duplicate records automatically
D) To store encrypted financial data

Q32. What does the term "Normalization" mean in DBMS?

A) Increasing data redundancy
B) Organizing data to reduce redundancy
C) Storing all records in a single table
D) Removing primary keys from tables

Q33. Which database object is mainly used for extracting and analyzing accounting information?

A) Forms
B) Queries

C) Tables
D) Reports

Q34. How does a DBMS ensure data consistency in accounting?

A) By restricting unauthorized access
B) By automatically deleting old records
C) By ensuring that all related tables are updated simultaneously
D) By preventing the use of multiple tables

Q35. Which feature of a DBMS prevents unauthorized access to financial data?

A) Data Validation
B) Data Encryption
C) Data Duplication
D) Data Normalization

Q36. How can DBMS help in payroll management?

A) By automatically generating salary reports
B) By preventing salary calculations
C) By manually recording employee details
D) By deleting old salary records

Q37. Which SQL command is used to add a new record to a table?

A) DELETE
B) UPDATE
C) INSERT
D) SELECT

Q38. What is the purpose of a database index in accounting?

A) To slow down search operations
B) To speed up data retrieval
C) To delete duplicate records
D) To remove primary keys

Q39. How does DBMS improve financial reporting?

A) By storing data in unstructured formats
B) By generating automated financial statements
C) By duplicating financial records
D) By allowing manual calculations only

Q40. What is a key advantage of using relational databases in accounting?

A) Data is stored in a hierarchical format
B) Relationships between data tables ensure accuracy
C) The system does not allow queries
D) It eliminates the need for financial audits

Q41. What does ACID stand for in DBMS?

A) Accurate, Calculated, Indexed, Defined
B) Atomicity, Consistency, Isolation, Durability
C) Automated, Consistent, Integrated, Data-driven
D) Analysis, Compilation, Integration, Deletion

Q42. What is the primary benefit of using DBMS in an accounting system?

A) Allows manual bookkeeping
B) Enhances security and data integrity

C) Reduces dependency on computers
D) Prevents the use of reports

Q43. What type of SQL command is DELETE?

A) Data Retrieval Command
 B) Data Manipulation Command
 C) Data Definition Command
 D) Data Control Command

Q44. What is a Data Warehouse in accounting?

A) A central database for historical financial data
 B) A system for generating invoices
 C) A feature to delete old transactions
 D) A cloud storage service

Q45. How does a DBMS ensure financial data backup?

A) By creating periodic backups automatically
 B) By preventing data entry
 C) By allowing duplicate records
 D) By restricting access to accountants

Q46. Which tool in DBMS is used for tracking real-time sales?

A) Forms
 B) Queries
 C) Reports
 D) Dashboards

Q47. What is the purpose of a stored procedure in a DBMS-based accounting system?

A) To manually enter financial data
B) To automate repetitive tasks like generating invoices
C) To delete financial transactions
D) To reduce storage capacity

Q48. Which of the following is a key benefit of using DBMS for tracking suppliers' accounts?

A) Helps maintain real-time updates on payments and dues
B) Prevents data access for auditors
C) Deletes transaction history automatically
D) Increases manual paperwork

Q49. What is the purpose of transaction logs in a DBMS-based accounting system?

A) To record all changes made to the database for auditing and recovery
B) To delete financial records periodically
C) To prevent accountants from modifying entries
D) To store duplicate financial records

Q50. How does a DBMS improve the efficiency of financial audits?

A) By providing accurate and organized financial records
B) By deleting historical data after a certain period
C) By restricting auditors' access to transaction details
D) By preventing the use of queries