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Total Pages: 3 Roll No.

BCA-04

Computer Based Accounting and Financial Management

Bachelor of Computer Applications (BCA)

2nd Semester Examination, 2023 (June)

Time: 2 Hours] Max. Marks: 70

Note: This paper is of Seventy (70) marks divided into two (02) Sections A and B. Attempt the questions contained in these sections according to the detailed instructions given therein. Candidates should limit their answer to the questions on the given answer sheet. No additional (B) answer sheet will be issued.

SECTION-A (Long Answer Type Questions)

Note: Section 'A' contains Five (05) long answer type questions of Nineteen (19) marks each. Learners are required to answer any Two (02) questions only.

 $(2 \times 19 = 38)$

1. What are the accounting concepts and conventions? Explain the various accounting concepts in detail.

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- **2.** Explain the meaning of the term 'journal' and its significance. Describe the different rules for journalizing the transaction with appropriate illustrations.
- **3.** (a) What are activity/efficiency ratios?
 - (b) From the following information, prepare a statement of proprietors' fund with as much information as possible:

(i)	Current Ratio	2.5
(ii)	Liquid Ratio	1.5
(iii)	Proprietory Ratio	0.75
	(Fixed Assets/Proprietors' Fund)	
(iv)	Working Capital	Rs 90 000

(iv) Working Capital Rs. 90,000

(v) Reserve and Surplus Rs. 60,000

(vi) Bank Overdraft Rs. 15,000

- (vii) There are no long-term or fictitious Assets
- **4.** What is cash flow statement? How is it prepared? Describe its main uses.
- **5.** What is meant by fixed and flexible budgets? Explain in detail the technique of preparing a flexible budget.

SECTION-B (Short Answer Type Questions)

Note: Section 'B' contains Eight (08) short answer type questions of Eight (08) marks each. Learners are required to answer any Four (04) questions only. (4×8=32)

Briefly discuss any four (04) of the following.

- 1. Rules Regarding Posting of Transactions into the Ledger.
- **2.** Objectives of Preparing Subsidiary Books.
- **3.** Factors Determine the Needs of Working Capital.
- **4.** Stages Involved in Performance Budgeting.
- 5. A company manufactures a single product which it sells for Rs. 50 per unit. The company's fixed costs are Rs. 45,000 and marginal cost Rs. 35 per unit. Draw up a graph and find out break-even point.
- **6.** Methods and Techniques of Costing.
- **7.** Factors Taken into Consideration for Taking Managerial Decision to Make of Buy.
- **8.** Importance of Trend Analysis in Financial Analysis.