

Total No. of Pages : 04

Roll No.

BCA-04/BA-IT-03
Computer Based Accounting and
Financial Management
Bachelor of Computer Application
(BCA-11/16/17)
Second Semester
Examination, 2019

Time : 3 Hours

[Maximum Marks : 80

Note : This paper is of Eighty (80) marks divided into two (02) Sections A and B. Attempt the questions contained in these sections according to the detailed instructions given therein.

Section–A

(Long Answer Type Questions)

Note : Section A contains Five (05) long-answer-type questions of Fifteen (15) marks each. Learners are required to answer any three (03) questions only. **(3×15=45)**

1. What do you mean by accounting concepts

(2)

and conventions? Discuss matching cost and dual aspects with suitable illustrations.

2. What is bank reconciliation statement? How is it prepared? Submit a proforma of a bank reconciliation statement with imaginary figures.

3. (a) Define Break-even analysis.

(b) Data extracted from the books of Zenith Mills for the month of October 2018 are as follows :

(i) Fixed Expenses Rs. 40,000

(ii) Break-even Sales Rs. 1,00,000

Calculate : (a) P/V Ratio, (b) profits when estimated sales are Rs. 2 Lakhs, (c) Revised BEP in Rupees if selling price is reduced by 20%, (d) Estimated sales to earn a profit of Rs. 40,000 after reduction in selling price by 20%.

4. Explain the concept and characteristics of differential cost. How this technique used for decision making?

5. What is the necessity of working capital in a business concern? What are the advantages of adequate working capital?

(3)

Section–B

(Short-Answer-Type Questions)

Note :Section ‘B’ contains Eight (08) short-answer-type questions of Seven (07) marks each. Learners are required to answer any Five (05) questions only.

Answers of these questions must be restricted to two hundred fifty (250) words approximately. **(5×7=35)**

Briefly discuss *any five (05) of the following :*

1. Imprest System of Petty Cash Book.
2. Distinguish between Book-keeping and Accountancy.
3. Techniques of Preparing a Common Size Balance Sheet.
4. Distinguish between Cash Flow Statement and Funds Flow Statement.
5. Characteristics of Zero Base Budgeting.
6. Methods and Techniques of Costing.
7. Application of Marginal Costing Technique.
8. Difference between Responsibility Centres and Cost Centres.