

**S-732**

**Total Pages : 4**

**Roll No. -----**

**BCA-04**

**Computer Based Accounting and  
Financial Management**

**Bachelor of Computer Application (BCA)**

**2<sup>ND</sup> Semester, Examination 2022(Dec.)**

**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.

**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 x 19 = 38]

P.T.O.

- Q.1. Define accounting. Explain its functions. How does it differ from book-keeping?
- Q.2. What is meant by ratio analysis? Describe its limitations. What precautions should be taken in their use?
- Q.3. From the following balances and additional information you are required to prepare Trading Account, Profit and Loss Account, and Balance Sheet for the year ending on 31 Dec. 2021:

Dr.	Rs.	Cr.	Rs.
Closing Stock	2,500	Capital	5,000
Book Debts	2,000	Creditors	1,000
Plant and Machinery	1,000	Reserve	1,000
Wages	600	Sales	15,000
Salaries	200	Wages Outstanding	100
Land and Building	3,000		
Travelling Expenses	250		
Cost of Goods Sold	9,500		
Cash	3,050		
	22,100		22,100

It was decided to write off 10% of plant and Machinery and to reserve for bad and doubtful debts at 10% of sundry debtors, to place Rs.100 to bonus fund for staff, to place Rs. 1,500 for general reserve and to carry forward the balance.

Q.4. What is the necessity of working capital in a business concern? What are the advantages of adequate working capital?

Q.5. What is bank reconciliation statement? How is it prepared? Submit a proforma of a bank reconciliation statement with imaginary figures.

### **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 x 8 = 32]

P.T.O.

Briefly discuss any four (04) of the following:

- Q.1. End Users of Accounting Information.
- Q.2. Main Objectives of Cost Accounting.
- Q.3. Characteristics and Nature of Financial Statements.
- Q.4. Significance and Limitations of Marginal Costing.
- Q.5. The following is given for the year ended 31<sup>st</sup> March, 2020:  
Budget Output 80,000 Units, Fixed Expenses Rs. 4 Lakhs, Variable cost Rs. 10 per unit, Selling Price Rs. 20 unit.  
Calculate break-even point. If selling price is reduced to Rs. 18 per unit, what will be the new break-even point?
- Q.6. Nature and Significance of Accounting Principles.
- Q.7. Different Types of Cash Book.
- Q.8. Advantages and Importance of Double Entry System.

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