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## **BCA-04**

# **Computer Based Accounting and Financial Management**

## **Bachelor of Computer Application (BCA-11/16/17)**

2<sup>nd</sup> Semester Examination June 2022

Time : 2 Hours

Max. Marks : 80

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

### **Section-A**

(Long Answer-type questions)

Note: Section 'A' contains Five (05) Long-answer type questions of Twenty (20) marks each. Learners are required to answer any two (02) questions only.

(2 x 20 = 40)

Q.1. Explain journal and ledger. Which of these is more important and why?

P.T.O.

- Q.2 What are subsidiary books? Describe those subsidiary books which are mostly used in business.
- Q.3 On 31<sup>st</sup> December, 2013 the Cash Book of Akshay Kumar showed a Debit balance of ₹ 790 which did not agree with the balance shown by the Pass Book. From the following particulars, ascertain the balance as per Pass Book
- a. Cheques paid in but not yet credited by Bank ₹ 215.
  - b. Cheques issued but not yet presented for payment ₹ 255.
  - c. Bank charges debited by the Bank but not yet entered in the Cash Book ₹ 5.
  - d. Interest charged by the Bank but not entered in the Cash Book ₹ 10.
  - e. Amount collected by the Bank as dividend not entered in the Cash Book ₹ 150.
- Q.4 What is meant by analysis of financial statements? Describe its objectives and limitations.

P.T.O.

Q.5 What is cash flow statement? How is it prepared?  
Describe its main uses.

### Section-B

(Short Answer-type questions)

Note: Section 'B' contains Eight (08) Short-answer type questions of ten (10) marks each. Learners are required to answer any four (04) questions. Answer of these questions must be restricted to two hundred fifty (250) words approximately.

(4 x 10 = 40)

Briefly discuss any four (04) of the following :

1. Rules for Debiting and Crediting Various Types of Account.
2. What do you understand by Marginal Costing?
3. Characteristics and Nature of Financial Statements.
4. What are the necessary Precautions in Using the Ratios?

P.T.O.

5. Significance and Limitations of Marginal Costing.
6. Distinguish Between Financial Accounting and Cost Accounting.
7. Factors Determine the Needs of Working Capital.
8. Steps in Preparation of Master Budget.

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