

## **BCA–04/BA-IT–03**

### **Computer Based Accounting and Financial Management**

Bachelor of Computer Applications  
(BCA-11/16/17)

Second Semester, Examination, 2018

**Time : 3 Hours**

**Max. Marks : 80**

**Note :** This paper is of **eighty (80)** marks containing **three (03)** Sections A, B and C. Learners are required to attempt the questions contained in these Sections according to the detailed instructions given therein.

#### **Section–A**

##### **(Long Answer Type Questions)**

**Note :** Section ‘A’ contains four (04) long answer type questions of nineteen (19) marks each. Learners are required to answer *two* (02) questions only.

1. What is cash book ? What are the different types of cash books ? How is it balanced ?
2. Define cost accounting. What are the points of difference between cost accounting and financial accounting ?
3. Information regarding Meena Limited for the year 2016 are as follows :

Profit before tax ₹ 2,50,000

Tax Rate 50%

Proposed Dividend on Equity Shares 25%

Capital of the company 10% preference share of ₹ 1,00,000

Equity Shares of ₹ 2,00,000 (Share of ₹ 10 each)

Reserve at beginning of the year ₹ 1,70,000

Current Market price of the Equity Share ₹ 25

Compute for Equity Share :

- (i) Earnings per share
  - (ii) Price Earnings ratio
  - (iii) Dividend per share
  - (iv) Dividend Payout ratio
  - (v) Dividend Yield ratio
4. What is Cash Flow Statement ? How is it prepared ? Explain its main uses.

### 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 *four* (04) questions only. Answers of these questions must be restricted to two hundred fifty (250) words approximately.

Briefly discuss any *four* (04) of the following :

1. Advantages of Double Entry System.
2. Limitations of Trial Balance.
3. Ratios relating the Measurement of Liquidity.
4. Methods of preparing a Bank Reconciliation Statement.

5. From the following figures compile bad debts account and reserve for doubtful debts account as on 31st Dec., 2015 :

₹

Reserve for doubtful debts as on

1st January, 2015 3,000

Bad Debts written off during the year 5,000

Sundry Debtors on 31 December, 2015 50,000

On the sundry debtors ₹ 2,000 was bad debts and the reserve for doubtful debts was to be maintained at 5% on sundry debtors.

Also show how the above figure will appear in the Profit and Loss Account and in the Balance Sheet in 2015.

6. Significance of Marginal Costing.
7. Write short notes on the following :
- (a) Analytical Petty Cash Book
- (b) Cost Sheet
8. Distinguish between Trade Discount and Cash Discount.

### Section–C

#### (Objective Type Questions)

**Note :** Section ‘C’ contains ten (10) objective type questions of one (01) mark each. All the questions of this Section are compulsory.

Fill in the blanks with appropriate words or phrases :

1. The addition of all current assets investment is known as .....

2. .... type of account is entered in Balance Sheet.
3. A ..... is a person to whom business occurs money.
4. Cost accounting is based on ..... figures.
5. The break-even point in units is calculated using ..... .
6. The second term for Horizontal Analysis is ..... .
7. P&L statement is also known as ..... .
8. Cash Flow Statement is based upon ..... .
9. Operating ratio is calculated by ..... .
10. Principal books of accounting is known as ..... . '