

## **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**

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**Note :** This paper is of **Eighty (80)** marks divided into **three (03)** sections. 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 any two (02) questions only.

(2×19=38)

1. Define accounting. Who are the users of accounts and state their information needs?

2. What is double entry system of book – keeping ? Explain its principles with examples.
3. From the following particulars prepare a Bank Reconciliation Statement as on 31<sup>st</sup> December, 2017.
  - i) Balance as per Cash Book Rs. 5,800.
  - ii) Cheques issued but not presented for payment Rs. 2,000.
  - iii) Cheques sent for collection but not collected upto 31<sup>st</sup> December, 2017 Rs. 1,500.
  - iv) The bank had wrongly debited the account of the firm by Rs. 200 which was rectified by them after 31<sup>st</sup> December.
4. What is fund flow statement? What are the sources and applications of fund?

## **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. (4×8=32)

Briefly discuss any four (04) of the following :

1. Write objects of Financial Statements.
2. What are the techniques of Trend Analysis
3. Important Profitability Ratios.
4. Standard Cost and Estimated Cost.
5. Total Assets Rs. 2,20,222, Fixed Assets Rs. 1,00,000, Capital Employed Rs. 1,80,000, There are no long- term investment. Calculate Current Ratio.
6. Estimating Working Capital Requirements.
7. Outstanding and Prepaid Expenses.
8. Distinguish between Cash Basis and Accrual Basis of Accounting.

## 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. (10×1=10)

**Fill in the blanks with appropriate words or phrases;**

1. Cost of sales plus profit is .....
2. The ratio which measure the profit in relation to capital employed is known as .....
3. Preliminary expenses is an example of ..... assets

4. .... is also called no profit, no loss point.
5. Capital expenditure budget is usually a ..... budget.
6. When money is withdrawn from the bank, the bank will .....the account of customer.
7. EPS depends upon the composition of .....
8. Cost of equity share capital depends upon the .....of the share.
9. Debit the receiver and credit the giver is the rule for .....
10. ....states that assets equal liabilities plus capital.

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