

Roll No.....

**Bachelor of Computer Application (BCA-11)**  
**2<sup>nd</sup> Semester Examination 2012**  
**Course Code: BCA- 04**  
**Computer Based Accounting and Financial Management**

**Time: 3 hours**

**Maximum Marks: 60**

**Note: The Question paper has been divided in three Sections- Am B and C. answer the questions as per instructions given in each section.**

**Section A**

**(Long Answer's Question)**

**Answer any two questions. Each question carries 15 marks.**

**2x15=30**

Q.1. Write a short note on Break Even Analysis? Solve the following question using Break Even Analysis. 'Two firms A and B have the following information:

<b>Firm</b>	<b>Sales (in Rs.)</b>	<b>Variable Costs (in Rs.)</b>	<b>Fixed Costs (in Rs.)</b>
A	1800	450	900
B	1500	750	375

You are required to calculate (a) profit to sales ratio (b) Break-Even Point.

Q.2. Define working capital and its components in detail?

Q.3. 'Ratio Analysis is an important tool measuring the profitability of a firm'.

Elaborate and list six profitability ratios.

Q.4. What is a Financial Statement? Define its various components.

### **Section B**

#### **(Short Answer's Question)**

**Answer any four questions. Each question carries 5 marks.**

**4x5=20**

- Q.1. 'If there is a payer there is a receiver also'. Support the statement in reference of Double-Entry Book-Keeping system.
- Q.2. What are the basic accounting principles?
- Q.3. Differentiate between Fixed Cost and Variable Cost.
- Q.4. What are the various steps involved in the preparation of budget?
- Q.5. What are the steps involved in the preparation of Balance Sheet?
- Q.6. Define cash flow statements and explain its importance?
- Q.7. Write a short note on Variance Analysis?
- Q.8. What are the various approaches to capital structure?

### **Section C**

#### **(Objective Type Question)**

**Answer all questions. Each question carries equal mark.**

**10x1=10**

**Write True/False against the following (from 1 to 5)**

- 1. Fixed asset is a part of Working Capital.
- 2. Purchases are recorded in Cash Book.
- 3. Incomes are credited to profit and loss account.
- 4. Opportunity cost is a part of cost of capital.
- 5. Sales – Variable Cost = Profit.

**Choose the correct alternative (from 6 to 10)**

6. Accounting is a.....of business.
- a. Language
  - b. Subsidiary.
  - c. Language and/or subsidiary.
  - d. Neither language nor subsidiary.
7. Balance sheet is also known as.....
- a. Income statement.
  - b. Cash Flow statement.
  - c. Position statement.
  - d. Equity statement.
8. Current assets - .....Liabilities= Working Capital
- a. Current.
  - b. Contingent.
  - c. Fixed.
  - d. Outside.
9. Which is/are the item(s) of capital structure?
- a. Equity Share Capital.
  - b. Preference Share Capital.
  - c. Debt Capital.
  - d. All of the above.
10. The need of capital budgeting in a firm arises on account of the
- a. Control over capital expenditure
  - b. Selection of the best project.
  - c. Analysis of the capital structure
  - d. All of the above.