

6/1

Roll No. ....

## **BCA–04/BA–IT–03**

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

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

Second Semester, Examination, 2017

**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 Trial Balance ? What steps would you take to find out the errors when a trial balance does not tally ?
2. What is meant by Cost Accounting ? Explain the advantages of cost accounting to management.

3. Compute cash flow from operating activities from the following Profit & Loss Account :

Debit Balances	₹
Salary	15,000
Rent	8,000
Depreciation	2,000
Loss on Sale of Plant	1,000
Goodwill Written-off	4,000
Proposed Dividend	5,000
Provision for Taxation	5,000
Net Profit	11,000
	51,000

Credit Balances	₹
Gross profit	45,000
Profit on Sale of Land	4,000
Income Tax Refund	2,000
	51,000

Income Tax paid during the year ₹ 4,000.

4. What is Marginal Costing ? Differentiate between marginal costing and absorption costing.

**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. Branches of Accounting.
2. Advantages of Subsidiary Books.
3. Operating Cycle of Working Capital.
4. Need for preparing a Bank Reconciliation Statement
5. From the following data given below, calculate stock turnover ratio and stock velocity :

	₹
Costs of goods sold	2,00,000
Purchases	2,20,000
Opening Stock	40,000

6. Cost of Equity Share Capital.
7. Write short notes on the following :
  - (a) Representative Personal Accounts
  - (b) Components of Total Cost
8. Distinguish between Journal and Ledger.

**Section-C****(Objective Type Questions)**

**Note :** Section 'C' contains ten (10) objective type questions of one (1) mark each. All the questions of this Section are compulsory.

Fill in the blanks with appropriate words or phrases :

1. .... principle is known as basic principle of accounting.

2. .... is the use to prepare trial balance.
3. The person who introduced double entry principle is .....
4. Cost accounting has been developed because of ..... financial accounting.
5. The term 'contribution' refers to .....
6. Vertical analysis is also known as .....
7. The term 'Financial Statement' covers .....
8. Cash Flow Statement is also known as .....
9. When total current assets exceeds total current liabilities it refers to .....
10. Gross profit ratio is also termed as .....