

**K-319**

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[Roll No. ....]

**BCA-04**

**BCA IInd Semester  
Examination Dec., 2023**

**COMPUTER BASED ACCOUNTING  
AND FINANCIAL MANAGEMENT**

**Time : 2 Hours]**

**[Max. Marks : 70**

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*Note :- This paper is of Seventy (70) marks divided into two (02) Sections 'A' and 'B'. Attempt the questions contained in these Sections according to the detailed instructions given there in. Candidates should limit their answers to the questions on the given answer sheet. No additional (B) answer sheet will be issued.*

**Section-A**

**(Long Answer Type Questions) 2×19=38**

*Note :- Section 'A' contains Five (05) Long-answer type questions of Nineteen (19) marks each. Learners are required to answer any two (02) questions only.*

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( 1 )

P.T.O.

1. What is Book-keeping ? Explain the role of an accountant in the present economy.
2. Define ledger. Describe the procedure for posting the entries from the journal to the ledger.
3. (a) Explain the classification of the ratios used for financial analysis.
- (b) From the following information, Calculate Stock Turnover Ratio, Operating Ratio and Capital turnover Ratio :

| <b>Particulars</b>                | <b>Rs.</b> |
|-----------------------------------|------------|
| Opening Stock                     | 28,000     |
| Closing Stock                     | 22,000     |
| Purchases                         | 46,000     |
| Sales                             | 90,000     |
| Sales Return                      | 10,000     |
| Carriage Inward                   | 4,000      |
| Office Expenses                   | 4,000      |
| Selling and Distribution Expenses | 2,000      |
| Capital employed                  | 2,00,000   |

4. Define the term 'Cost Centre'. Analyze the importance of selecting suitable cost centres.
5. What do you mean by working capital ? Explain the various factors which are taken into account in determining the working capital needs of a firm.

### **Section-B**

**(Short Answer Type Questions)**      4×8=32

**Note :-** Section 'B' contains Eight (08) Short-answer type questions of Eight (08) marks each. Learners are required to answer any *four* (04) questions only.

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

1. Branches of Accounting.
2. Outstanding and Prepaid Expenses.
3. Elements of a Good Financial Statement.
4. Standard Cost and Estimated Cost.
5. The market price of a share of a company is ₹ 24. If the expected dividend of ₹ 3 per share is expected to grow at the rate of 6% then what will be the cost of equity capital ?

6. Standard Cost and Estimated Cost.
7. Advantages of Preparing a Bank Reconciliation Statement.
8. Techniques of Preparing a Common Size Balance Sheet.

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