

**A-1261**

Total Pages : 4

Roll No. ....

**BCA-04**

**Bachelor of Computer Application (BCA)**

**Computer Based Accounting &  
Financial Management**

Examination February, 2026

Time : 2:00 Hrs.

Max. Marks : 70

*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 therein. *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.

**A-1261**

( 1 )

P.T.O.

1. Explain the meaning of accounting and describe its scope in modern business.
2. What is the double-entry system of accounting ? Explain its principles and applications with examples.
3. From the following Balance Sheets of A Ltd. as on December 31, 2023 and 2024, you are required to prepare Statement of Cash Flow :

### Balance Sheets

Liabilities	2023	2024	Assets	2023	2024
	(₹)	(₹)		(₹)	(₹)
Share Capital	1,60,000	1,70,000	Land and		
			Building	1,00,000	1,00,000
Profit and Loss			Plant	48,000	68,000
Appropriation A/c	29,000	49,000	Stock	18,000	14,000
Creditors	18,000	10,000	Debtors	33,000	39,000
Mortgage	-----	10,000	Cash at Bank	8,000	18,000
	<b>2,07,000</b>	<b>2,39,000</b>		<b>2,07,000</b>	<b>2,39,000</b>

4. What is a Cash Book ? Describe its types and importance in accounting.
5. Define capital and working capital. Explain the components of working capital and methods of estimation.

### **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.

1. Rules of Debit and Credit for Personal, Real and Nominal Accounts.
2. Procedure of Preparing a Bank Reconciliation Statement.
3. Role of Accounting in Decision-making and Control in Business Organizations.
4. Various Classifications of Cost with Suitable Examples.

5. Calculate Debt to Total Funds Ratio from the following :

	(₹)
9% Preference Share Capital	10,00,000
Equity Share Capital	20,00,000
Reserves	10,00,000
10% Debentures	30,00,000
Loans from Industrial Finance Corporation	20,00,000
Current Liabilities	8,00,000

6. Essentials of an Effective Budgetary Control System.
7. Usefulness of Break-even Analysis in Decision-making.
8. Standard Costing and Variance Analysis.

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