

A-800

Total Pages : 4

Roll No.

BCA-04

Bachelor of Computer Application (BCA)
(Computer Based Accounting & Financial Management)

2nd Semester Examination, 2024 (June)

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.

1. Define accounting. Who are the users of accounts and state their information needs ?
2. What do you mean by accounting ratio ? What are the main objects of computation of accounting ratio ?
3. Prepare Trading and Profit and Loss A/c for the year ending 30th June, 2022 and a Balance Sheet as on that date with the help of the following Trial Balance :

Particulars	Amount	Particulars	Amount
	Dr. (₹)		Cr. (₹)
Opening Stock	1,00,000	Sales	6,42,000
Purchases	4,00,000	Purchase Returns	10,000
Wages	40,000	Interest Received	8,000
Sales Return	20,000	Creditors	2,40,000
Salaries	60,000	Bills Payable	12,000
Rent	30,000	Capital	2,00,000
Bad Debts	14,000		

Printing and Stationery	16,000	
Insurance	24,000	
Office Expenses	20,000	
Drawings	48,000	
Debtors	3,00,000	
Furniture	40,000	
	11,12,000	11,12,000

Adjustments : Closing Stock ₹ 1,20,000.

4. What is cash book ? What are the different types of cash books ? How is it balanced ?
5. What do you understand by budget and budgetary control ? How far is a budgetary control a tool in the hands of management ?

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 (4) of the following :

1. Methods of Preparing a Bank Reconciliation Statement.
2. Estimating Working Capital Requirements.
3. Methods of Segregation of Semi-variable Costs into Fixed and Variable Costs.
4. Techniques of Trend Analysis.
5. Calculate Inventory Turnover Ratio for 3 Years with the help of the following information :

Item	2018	2019	2020
Sales	6,00,000	8,10,000	9,00,000
Cost of Goods Sold	5,40,000	7,20,000	8,00,000
Average Inventory	90,000	1,80,000	1,60,000

6. Utility of Cash Flow.
7. Distinguish between Cash Basis and Accrual Basis of Accounting.
8. Distinguish between Capital Structure and Capitalization.
