

A-0786

Total Pages : 3

Roll No.

BCA-04

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

Examination, June 2025

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. What do you understand by the analysis and interpretation of financial statements ? Explain the methods used for the analysis and interpretation of financial statements.
2. What is Cash Flow Statement ? Explain its uses and how it is differ from Funds Flow Statement ?
3. Prepare a flexible budget for production for 75% and 100% activity on basis of the following information :
 - (i) Production at 50% capacity 6000 units
 - (ii) Raw materials ₹ 80 per unit
 - (iii) Direct labour ₹ 50 per unit
 - (iv) Direct expenses ₹ 15 per unit
 - (v) Factory expenses ₹ 50,000 (50% fixed)
 - (vi) Administration expenses ₹ 60,000 (60% fixed)
4. Distinguish between marginal costing and absorption costing. How is profit and loss ascertained under marginal costing ?
5. What is Working Capital ? Explain the factors affecting the working capital requirement of a business.

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. Objectives of Book Keeping.
2. Different Types of Account and Accounting Rules.
3. Advantages of Double Entry System.
4. Causes for Difference Between Balance Shows by the Cash Book and Pass Book.
5. The following data is given :

Fixed cost ₹ 9,000

Selling price ₹ 10 per unit

Variable cost ₹ 8 per unit

Calculate profit and contribution.
6. Petty Cash Book.
7. Essential Qualities of a Good Budgetary Control System.
8. Gross and Net Concept of Working Capital.
