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(20524) Roll No.
BCA-II Sem.

18009

B.C.A. Examination, May-2024

FINANCIAL ACCOUNTING AND

MANAGEMENT

(BCA-205)

Time : Three Hours] [Maximum Marks : 75

Note : Attempt **all** the sections as per instructions. Use of calculator is not prohibited.

Section-A

(Very Short Answer Type Questions)

Note : Attempt **all five** questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words.

3×5=15

P.T.O.

1. Give three advantages of accounting.
2. What is double entry system?
3. What is BEP?
4. Define the term over capitalisation.
5. Explain fund flow analysis.

Section-B

Note : Attempt any **two** questions. $7.5 \times 2 = 15$

6. Explain the concept of working capital.
7. What are the difference between cash flow statement and fund flow statement?
8. What do you mean by balance sheet?
Also give its format.

Section-C

Note : Attempt any **three** questions.

15×3=45

9. Define ratio analysis. What are its advantages and limitation?

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10. From the following information, find out

- (i) Sales (ii) Closing stock (iii) Sundry debtors (iv) Sundry creditors :

Gross Profit ratio = 25%

Debtors turn over ratio = 4 months

Stock turn over ratio = 4 times

Creditor's turn over ratio = 6 months

Closing stock is ₹ 10,000 more than the opening stock. Bills receivables amount to ₹ 65,000 and bills payable to ₹ 80,000.

Cost of goods sold for the year is ₹ 9,00,000.

11. What are account receivable? Discuss the objectives and cost of maintaining account receivable.

12. Discuss the organisation of financial management for effective control in a large industry unit.

13. Post the following transaction in the simple cash book and post them into ledger

Year 2021	(₹)
Nov. 1 Cash in hand	10,000
Nov. 3 Cash purchased	5,000
Nov. 6 Cash sales	4,000
Nov. 9 Payment of wages	2,000
Nov. 15 Rent received	700
Nov. 20 Furniture purchased	1,000