

C

(Printed Pages 7)

Roll No. _____

19/1561

B.C.A. Examination, 2019

Second Semester

Fourth Paper

(Financial Accounting & Management)

Time : Three Hours

Maximum Marks : 75

Note: Attempt any **five** questions. **All** questions carry equal marks.

Note : The answers to short questions should not exceed 200 words and the answers to long questions should not exceed 500 words.

1. Define Financial Accounting. Explain the nature and scope of Financial Accounting. Differentiate between Financial Accounting and Management Accounting.

P.T.O.

19/1561

2. Explain various accounting concepts with their implications.

- (i) Business Entity concept.
- (ii) Money measurement concept.
- (iii) Matching concept.
- (iv) Realization concept.
- (v) Accrual concept.

3. Give the Journal entries for the following transactions:

- (i) Purchased from Shyam Bhandar 100 copies of Mahabharata by Raghunath @ Rs. 25 each less, Trade discount 10%.
- (ii) Incurred a loan of Rs. 5000 from Bank of Baroda.
- (iii) Sold to Smt. Rajni on credit old furniture for Rs. 1200.

19/1561

- (iv) Settled the account of Gopinath who owes us Rs. 1500 on receipt of Rs. 1450.
- (v) Cost of Machinery Rs. 50,000. Charged depreciation @ 10% p.a.
- (vi) Goods worth Rs. 400 were given free as charity.
- (vii) Paid Rs. 2,000 to the petty cashier.
4. What is 'fund flow statement'? Why is it prepared? Explain the preparation of 'Schedule of changes in working capital' and 'fund flow statement'.
5. From the following Trial Balance of Mr. Ved Vyas, prepare Trading and Profit & Loss Account for the year ended 31st March, 2017 and Balance Sheet as on that date:

http://www.mgkvponline.com

19/1561

	Dr. (Rs.)	Cr. (Rs.)
Purchases and Sales	2,75,000	5,20,000
Returns Inwards	15,000	
Returns Outwards		9,000
Carriage	12,400	
Wages and Salaries	58,600	
Trade Expenses	2,200	
Rent		13,000
Insurance	2,000	
Audit Fees	1,200	
Debtors and Creditors	1,10,000	62,100
B/R and B/P	3,300	2,200
Printing and Advertising	5,500	
Commission		1,000
Opening Stock	36,000	
Cash in hand	12,800	
Cash at Bank	26,800	
Bank Loan		20,000
Interest on Loan	1,500	
Capital		2,50,000
Drawings	15,000	
Fixed Assets	3,00,000	
	8,77,300	8,77,300

http://www.mgkvponline.com

http://www.mgkvponline.com

19/1561

Adjustments :

1. Stock at the end Rs. 60,000.
2. Depreciate Fixed Assets by 10%
3. Commission earned but not received amounts to Rs. 400.
4. Rent received in advance Rs. 1,000.
6. What is Ratio Analysis? Discuss various ratios used to examine the liquidity and profitability position of a firm.
7. Explain the nature and objectives of Financial Management. Explain various long term sources of financing.
8. Explain the concept and various components of working capital. What factors would you

19/1561

take into consideration in planning the working capital requirements of a firm?

9. What is meant by inventory? Explain in brief the various techniques of inventory management.
10. MR. Rajan has placed before you the following trading results:

Years	Sales (Rs.)	Profit (Rs.)
2016	200,000	10,000
2017	1,80,000	4,000

Find out :

- (i) P/V Ratio.
- (ii) Fixed cost
- (iii) Break Even Point

19/1561

- (iv) Amount of profit if sale is Rs. 2,50,000.
- (v) Sale in rupees when desired profit is Rs. 7,500.

<http://www.mgkvponline.com>

Whatsapp @ 9300930012

Your old paper & get 10/-

पुराने पेपर्स भेजे और 10 रुपये पायें,

Paytm or Google Pay से