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B.C.A. (Second Semester)
Examination, 2025

Paper : Fourth**(Financial Accounting & Management)****Time : Two Hours / Maximum Marks : 75****Note :** Attempt **all** sections as per instructions.**Section-A****(Very Short Answer Type Questions)**

Note : Attempt all **5 (five)** questions. Each question carries **2(two)** marks the answer of each question should not exceed 50 words. $5 \times 2 = 10$

1. (i) What is capitalization? Is it different from capital structure.
- (ii) What is the use of cash book.

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- (iii) How the working capital is calculate.
- (iv) What is fund flow statement.
- (v) What are current assets.

Section-B**(Short Answer Type Questions)**

Note : Attempt any **5 (five)** question out of total **8 (eight)** question. Each question carries **5 (five)** marks and answer of each question should not exceed 100 words. $5 \times 5 = 25$

2. (i) Give the difference between single and double column cash book.
- (ii) Explain working capital management and the factors influencing the composition of working capital management.
- (iii) What are the objectives of preparing trial balance.
- (iv) What is double entry system of accounting give the rules of debit and credit.

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- (v) Explain the classification of balance sheet items.
- (vi) What do you mean by capital expenditure and revenue expenditure?
- (vii) Distinguish management Accounting from financial accounting.
- (viii) What are the difference between cash flow statement and fund flow statement.

Section-C

(Long Answer Type Questions)

Note : Attempt any **2 (two)** question out of total **4 (four)** questions. Each question carries **20 (twenty)** marks and answer of each question should not exceed 400 words.

$$2 \times 20 = 40$$

3. (i) (a) What is capitalization is it different from capital structure.
(b) What are the objective of inventory management.

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- (ii) Write a note on:
 - (a) Cash management
 - (b) Inventory management
 - (c) Receivables Management
- (iii) What are the objective of financial management explain the long term sources of finance.
- (iv) Calculate the gross from the following information:
Average inventory Rs 160000, inventory turnover ratio 8 times, average trade receivable Rs 200000 trade receivable turn over ratio 6 time cash sales 25% of net sales.