

Gross profit for the year ending 31st March, 2012 amounts to ₹ 60,000. Closing stock is equal to opening stock.

Find out :

- (i) Sales
- (ii) Closing Stock
- (iii) Sundry Debtors

12. Explain the Traditional theory of cost of capital and capital structure.

13. What are the objectives of cash management ?

Explain cash cycle.

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Roll No.

Total Questions : 13]

[Printed Pages : 4

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B.C.A. IInd Semester Examination, May-2019

FINANCIAL ACCOUNTING AND MANAGEMENT

(BCA-205)

(New)

Time : 3 Hrs.]

[M.M. : 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.

1. Define Financial Accounting.
2. Explain the meaning of term 'Journal'.

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(1)

Turn Over

3. Define book keeping.
4. What do you mean by trial balance ?
5. What is the use of cash book ?

Section-B

(Short Answer Type Questions)

Note :- Attempt any *two* questions out of the following three questions. Each question carries 7½ marks. Short answer is required not exceeding 200 words.

6. Distinguish Management Accounting from Financial Accounting.
7. What are the differences between cash flow statement and fund flow statement ?
8. Explain the classification of balance sheet items.

Section-C

(Long Answer Type Questions)

Note :- Attempt any *three* questions out of the following five questions. Each question carries 15 marks. Answer is required in detail.

9. Explain the different rules for journalising the transactions with appropriate illustrations.

10. The total assets and total liabilities of Dollup Ice Cream owned by Dolly as shown by the Balance Sheet at the beginning and at the end of the year were as follows :

	Beginning of year	End of year
Asset in ₹	4,60,000	5,80,000
Liabilities in ₹	2,20,000	2,80,000

Compute the net income or net loss for the year in each of the following independent cases :

- (i) Dolly made no withdrawals during the year and no additional investments.
- (ii) Dolly made no withdrawals during the year, but made an additional capital investment of ₹ 1,10,000.
- (iii) Dolly made withdrawals of ₹ 40,000 during the year but made no additional investments.

11. The ratios relating to Rainy Ltd. are given as follows :

Gross Profit Ratio	15%
Stock Velocity	6 months
Debtors Velocity	3 months

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13. Balance Sheets of M/s A & B as on 1st Jan., 2016 and 31st Dec. 2016 were as follows :

Balance Sheet

Liabilities	1.1.16 ₹	31.12.16 ₹	Assets	1.1.16 ₹	31.12.16 ₹
Creditors	40,000	44,000	Cash	10,000	7,000
Mrs. A's Loan	25,000	—	Debtors	30,000	50,000
Loan from			Stock	35,000	25,000
Bank	40,000	50,000	Machines	80,000	55,000
Capital	1,25,000	1,53,000	Land	40,000	50,000
			Buildings	35,000	60,000
	2,30,000	2,47,000		2,30,000	2,47,000

During the year, machines costing ₹ 10,000 (accumulated depreciation ₹ 3,000) was sold for ₹ 5,000. The provision for depreciation against machinery as on 1.1.16 was ₹ 25,000 and on 31.12.16 ₹ 40,000. Net profit for the year 2016 amounted to ₹ 45,000.

You are required to prepare :

- A statement of change in working capital
- A funds flow statement.

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Roll No.

BCA-II Sem.

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B. C. A Examination, May 2018

Financial Accounting & Management

(BCA-205)

(New)

Time : Three Hours]

[Maximum Marks : 75

Note : Attempt questions from all Sections as per instructions.

Section-A

(Very Short Answer Questions)

Attempt all the *five* questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words. $3 \times 5 = 15$

- What is 'going concern concept' of Accounting ?
- Draw a 'balance sheet' with imaginary figures.

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3. What do you mean by 'break-even point' ?
4. How the working capital is calculated ?
5. Explain the term 'point of indifference'.

Section-B

(Short Answer Questions)

Attempt any *two* questions out of the following three questions. Each question carries $7\frac{1}{2}$ marks. Short answer is required not exceeding 200 words.

$$7\frac{1}{2} \times 2 = 15$$

6. What is 'double entry system' of Accounting ? Give the rules of debit and credit.
7. What is 'receivables management' ? What are its objectives ?
8. A company has issued 1,000 equity shares of ₹ 100 each, as fully paid-up. It has earned a profit of ₹ 10,000 after tax. The market price of these shares is ₹ 160 per share. Find out the cost of equity capital before and after tax, assuming a tax rate of 50%.

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Section-C

(Detailed Answer Questions)

Attempt any *three* questions out of the following five questions. Each question carries 15 marks.

Answer is required in detail. $15 \times 3 = 45$

9. What is capitalization ? Is it different from capital structure ?
10. Write a detailed note on 'Application of Computer in Accounting'.
11. "Finance is the life of industry." Elucidate this statement with suitable examples.
12. Calculate the economic order quantity from the following information and also state the number of orders to be placed in a year :
Consumption of materials per annum = 10,000 kgs.
Cost of placing per order = ₹ 25
Cost of material per kg. = ₹ 2
Storage cost (on average inventory) = 4%

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Sales Rs. 34,000; Sales Returns Rs. 4,000;
Cost of Net Sales Rs. 20,000; Net Profit Rs.
3,000; Current Assets Rs. 6,000; Stock Rs.
1,000; Current Liabilities Rs. 2,000.

13. The following are extracts from the books of
"A" Ltd. and "B" Ltd.

	A Ltd.	B Ltd.
Total Assets in Rs	10,00,000	20,00,000
Total Liabilities in Rs.	2,00,000	8,00,000
Owner's Equity in Rs.	8,00,000	12,00,000

Calculate Debt- Equity Ratio for each com-
pany.

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Roll No.

BCA-II Sem.

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BCA Examination, May 2017
Financial Accounting and Management
(BCA-205)

(New)

Time : Three Hours]

[Maximum Marks : 75

Note : Attempt **all** the sections as per instruc-
tions. Use of Calculator is not prohibited

Section-A

Note: Attempt all **five** questions. Each question
carries **3** marks. Very short answer is re-
quired not exceeding 75 words. $3 \times 5 = 15$

1. What is Break-even Point?
2. Define explicit cost and implicit cost.
3. What is fund flow statement? Explain.

P.T.O.

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4. What is cost of capital? Explain its relevance in financial decisions.
5. Explain liquidity.

Section-B

Note: Attempt any **two** questions out of three. Each question carries **7.5** marks. Short answer is required not exceeding 200 words.

$$7.5 \times 2 = 15$$

6. Explain working capital management and the factors influencing the composition of working capital management.
7. What are the factors affecting cost of capital? Discuss weighted average cost of capital.
8. What are the objectives of inventory management?

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Section-C

Note: Attempt any **three** questions out of the following **five** questions. Each question carries **15** marks. Answer is required in detail.

$$15 \times 3 = 45$$

9. Define economic order quantity (EOQ). How can it be computed? What are the limitations of the EOQ model?
10. What is the sound management policy for Accounts Receivable?
11. What are the objectives of financial management? Explain the long term sources of finance?
12. From the following data calculate :
 - (a) Gross Profit Ratio
 - (b) Net Profit Ratio
 - (c) Current Ratio
 - (d) Liquid Ratio

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13. What do you mean by working capital management?
What are the elements of working capital management?

From the following balance, calculate Cash from Operations:

December 31, 2010 (Rs.)	December 31, 2009 (Rs.)	
47,000	50,000	Debtors
12,500	10,000	Bills Receivable
25,000	20,000	Creditors
8,000	8,000	Bills Payable
1,200	1,000	Outstanding Expenses
700	800	Prepaid Expenses
750	600	Accrued Income
250	300	Income Received in advance
1,30,000		Profit made during the year

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BCA-II Sem.

Roll No.

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B. C. A. Examination, May 2016
Financial Accounting and Management

(BCA-205)

(New)

Time : Three Hours]

[Maximum Marks : 75

Note: Attempt questions from all Sections as per instructions.

Section-A**(Very Short Answer Questions)**

Attempt all the five questions. Each question carries 3 marks. Very short answer is required not exceeding 75 words.
3×5=15

1. How the accounts are classified?
2. What is the use of funds?
3. What is the need for holding inventory?
4. What is Trading Account?
5. What is a cash-book?

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

Attempt any *two* questions out of the following three questions. Each question carries $7\frac{1}{2}$ marks. Short answer is required not exceeding 200 words. $7\frac{1}{2} \times 2 = 15$

6. What are the objectives of preparing trial balance?
7. Give the difference between single and double column cash-book.
8. Why inventory management is important?

Section-C**(Detailed Answer Questions)**

Attempt any *three* questions out of the following five questions. Each question carries 15 marks. Answer is required in detail. $15 \times 3 = 45$

9. Draw a typical organization chart highlighting the finance function of a company and explain the functions of finance manager.
10. What do you mean by appropriate capital structure? Explain with reference to the cash flows analysis.

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11. From the following information, find out (a) Sales (b) Closing Stock (c) Sundry Debtors (d) Sundry Creditors:

- * Gross Profit Ratio : 25%
- * Debtor's Turnover Ratio : 4 months
- * Stock Turnover Ratio : 4 times
- * Creditor's Turnover Ratio : 6 months
- * Closing stock is Rs. 10,000 more than the opening stock. Bills receivables amount to Rs. 65,000 and bills payables to Rs. 80,000. Cost of Goods sold for the year is Rs. 9,00,000.

12. From the following balances, calculate Cash from Operations:

	December 31, 2009 (Rs.)	December 31, 2010 (Rs.)
Debtors	50,000	47,000
Bills Receivable	10,000	12,500
Creditors	20,000	25,000
Bills Payable	8,000	6,000
Outstanding Expenses	1,000	1,200
Prepaid Expenses	800	700
Accrued Income	600	750
Income Received in advance	300	250
Profit made during the year	—	1,30,000

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