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(20516)

Roll No. ....

BCA-II Sem.

**18009**

**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.  $3 \times 5 = 15$

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 ?

**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 : <https://www.ccsustudy.com>

	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

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