

(20519) Roll No. ....

Total Questions : 13 ] [ Printed Pages : 4

**18009**

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'.

**NA-567**

( 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  $7\frac{1}{2}$  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.

**NA-567**

( 2 )

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 |

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.