

Roll No.

BCA-205(O)

B. C. A. (Second Semester) EXAMINATION, May/June, 2015

(Old Course)

Paper Fifth

COMPUTER ACCOUNTING AND FINANCIAL MANAGEMENT

Time : Three Hours]

[Maximum Marks : 75

Note : Attempt all questions.

Section—A

9 each

1. What are accounting principles ? Explain the conventions of accounting.
2. Define Receivables. Explain the factors affecting the size of Receivables.

Section—B

6 each

3. Explain briefly any *seven* of the following :
 - (a) Assets, liabilities and capital.
 - (b) Capital expenditure and revenue expenditure.
 - (c) DMAT Account.
 - (d) Accounting period concept and Revenue recognition concept.
 - (e) Various profitability ratios.

[2]

BCA-205(O)

- (f) Equity shares and preference shares.
- (g) Objectives of working of capital management.
- (h) Transaction motive and speculative motives of holding cash.
- (i) Components of working capital.
- (j) Ordering cost and carrying cost.

Section—C

1 each

4. Journalize the following transactions with proper narration :

- (i) Jan. 1, 2014, Ganesh started business with cash ₹ 20,000.
- (ii) Jan. 3 opened a current account in bank with ₹ 5,000.
- (iii) Jan. 7 Purchased goods on credit from Ritu ₹ 4,000.
- (iv) Jan. 10 paid to Ritu in full settlement ₹ 3,900 and discount received ₹ 100.
- (v) Jan. 13 Machinery purchased ₹ 2,000.
- (vi) Jan. 16 Goods sold to Servan ₹ 3,000.
- (vii) Jan. 18 Cash Received from Servan ₹ 1,000.
- (viii) Jan. 20 Salary paid ₹ 700.
- (ix) Jan. 23 Rent received ₹ 300.
- (x) Jan. 28 Goods purchased from Manas ₹ 4,000.

B-77

[3]

5. Classify the following accounts according to their types :

- Asset, Liabilities, Capital, Revenue, Expenses
- (i) Prepaid Rent
- (ii) Proprietor's drawings
- (iii) Advances from customer
- (iv) Debtors
- (v) Creditors
- (vi) Depreciation
- (vii) Salary paid
- (viii) Debentures
- (ix) Machinery
- (x) Outstanding wages

BCA-205(O)

B-77