

Roll No.

BCA-205(O)

**B. C. A. (Second Semester)
EXAMINATION, May, 2012**

(Old Course)

Paper Fifth

COMPUTER ACCOUNTING AND FINANCIAL MANAGEMENT

Time : Three Hours]

[Maximum Marks : 75

[Minimum Pass Marks : 26

Note : Attempt all the five questions.

Section – A

18

(Numerical/Analytical/Problematic Questions)

1. (a) Write the characteristics or features of Accounting.
(b) Write in short Cash and Accrual Accounting systems.
2. (a) What are the functions of Financial Management ?
(b) What are the different sources from which a company arranges fund for its operation ?

Section – B

42

(Short Answer Type Questions)

3. Explain briefly (not more than 25 words) any seven of the following :
(a) Book-keeping

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- (b) Accounting Conventions
- (c) Share Market
- (d) Debit : Equity Ratio
- (e) Profit & Loss Account
- (f) Cash Management
- (g) Fixed Assets
- (h) Financial Year
- (i) Liquidity
- (j) Book Value

Section – C

15

(Long Answer Type Questions)

4. (a) What is working capital ? Write its importance in Financial-Management.
- (b) What do you understand by cost of capital ? Give examples to support your answer.
5. (a) What type of financial transactions have taken place in the following cases :
- (i) Increase of an asset and increase in liability.
 - (ii) Increase of an asset and decrease in asset.
 - (iii) Decrease in asset and decrease in capital.
- (b) Calculate the total equity in the following cases :
- (i) Capital received by selling shares— ₹ 40 crores.
 - (ii) Capital collected by selling debentures— ₹ 20 crores.
 - (iii) Revenue received— ₹ 60 crores.
 - (iv) Expenses incurred— ₹ 10 crores.