

M.G.K.V.P. University, Varanasi
B.C.A. Second Semester Examination - 2017
Financial Accounting & Management (BCA 169)

Note : Attempt any five questions. All questions carry equal marks.

1. What is Financial Accounting ? Describe its nature and scope. 5 + 5 + 5
2. How accounting principles are different from accounting concept & convention ? Explain. 15
3. What is Computerized Accounting ? Explain the role of Computers in Accounting. $7\frac{1}{2} + 7\frac{1}{2}$
4. Define double entry system and describe its role in Journal and Trial balance. 5 + 5 + 5
5. Why Financial Accounts are prepared ? With your own imaginary figures prepare financial accounts and prove its relevance. 5 + 5 + 5
6. What is ratio analysis ? Explain the following ratio's :
 - (a) Current ratio
 - (b) Liquid ratio
 - (c) Operating Ratio & Operating Profit ratio
 - (d) Net profit ratio
 - (e) Return investment
7. (a) What is Break-Even-Point ? Describe its applications. $7\frac{1}{2}$
(b) How schedule of changes in working capital is prepared ? Explain. $7\frac{1}{2}$
8. (a) What is Financial Management ? Explain its objectives. $7\frac{1}{2}$
(b) What are the various sources of long term finance ? $7\frac{1}{2}$
9. (a) Describe those factors which influence the composition of working capital. $7\frac{1}{2}$
(b) What do you mean by the concept of working capital ? $7\frac{1}{2}$
10. (a) What is cash management ? What are the tools & techniques of cash management ? $7\frac{1}{2}$
(b) Distinguish between Stock and Inventory and Explain with example Economic order quantity. $7\frac{1}{2}$