

**M.G.K.V.P. University, Varanasi**

**B.C.A. Second Semester Examination - 2018**

**Financial Accounting & Management (BCA 109)**

1. Explain the nature and scope of Financial Accounting. What is the difference between Management Accounting and Financial Accounting ? 15
2. Explain various accounting concepts in detail with the help of suitable examples. 15
3. Discuss in detail the application of computers in Accounting. 15
4. Explain and illustrate the following ratios in the interpretation of financial statement. 3 + 4 + 4 + 4 = 15
  - (a) Current Ratio
  - (b) Gross Profit Ratio
  - (c) Stock turn over
  - (d) Operating Ratio
5. Differentiate between : 7½ × 2
  - (a) Cash flow statement and Income statement
  - (b) Cash flow statement and receipt & payment Account
6. Define capitalization. Explain the two main principles of capitalisation 15
7. How would you study the changes in Working Capital in a concern ? why is such a study necessary ? 15
8. Define 'Cost of Capital'. How will you determine the Cost of Capital from different sources ? 15
9. Define financial management and write a note on the need of financial management.
10. Write short notes on any three of the following :
  - (i) Accounting Standard in India
  - (ii) Double Entry System
  - (iii) Break even analysis
  - (iv) Cost of debt
  - (v) Cash Management
  - (vi) Inventory Management.

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