

18009

**B.C.A. Examination, May-2025**

**FINANCIAL ACCOUNTING AND**

**MANAGEMENT**

(BCA-205)

Time : Three Hours ] [Maximum Marks : 75

**Note :** Attempt **all** the sections as per instructions.

**Section-A**

**(Very Short Answer Type Questions)**

**Note :** Attempt **all** the **five** questions. Each question carries **3** marks.  $3 \times 5 = 15$

1. Define term Management Accounting.
2. What is Balance sheet?
3. What do you mean by EOQ?
4. What is fund flow statement?
5. If current Asset is ₹5,00,000 & current liability is ₹2,50,000. Find the value of current ratio.

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**Section-B**

**(Short Answer Type Questions)**

**Note :** Attempt any **two** questions out of the following **three** questions. Each question carries **7.5** marks.

$7\frac{1}{2} \times 2 = 15$

6. Give the rules of Dr and Cr.
7. What is capitalization? How it is differ from capital structure?
8. You are given the following information about Upasana Ltd. Co.

Sales	₹5,00,000
Variable cost	₹3,50,000
Fixed cost	₹1,20,000

Find out:

- (i) P|v Ratio
- (ii) Profit at sales of ₹9,00,000

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### Section-C

#### (Detailed Answer Type Questions)

**Note :** Attempt any **three** questions out of the following **five** questions. Each question carries **15** marks.  $15 \times 3 = 45$

9. Discuss various Accounting concept and Convention.
10. What is trial balance? Why it is prepared? Also discuss its method.
11. Discuss various factors which effect the working capital.
12. From the following information make out Balance Sheet and a statement of proprietor fund with as many details as possible.
  - (i) Current Ratio= 2.5
  - (ii) Liquid ratio=1.5
  - (iii) Proprietary ratio =  $\frac{\text{Fixed Asset}}{\text{Proprietary Fund}} = .75$

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|--|---------|
| (iv) Working capital                                 | ₹60,000 |
| (v) Reserve and surplus                              | ₹40,000 |
| (vi) Bank overdraft                                  | ₹10,000 |
| (vii) there are no long term loan fictitious Assets. |         |
13. Write short notes on
- (i) Statement of schedule of change in working capital.
  - (ii) Role of computer in Accounting.
  - (iii) Motive for holding cash.

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