Roll No. ☐☐☐☐☐☐☐☐☐☐☐   Total No. of Pages : 02

Total No. of Questions : 09

MCA (2015 to 2018)   (Sem.–1)
ACCOUNTING & FINANCIAL MANAGEMENT
Subject Code : MCA-104
M.Code : 72710

Time : 3 Hrs.   Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTIONS-A, B, C & D contains TWO questions each carrying TEN marks each and students have to attempt any ONE question from each SECTION.

2. SECTION-E is COMPULSORY consisting of TEN questions carrying TWENTY marks in all.

SECTION-A

1. What is an Accounting? Explain its Principles, Concepts and conventions of Accounting. Write a brief note on double entry system of an Accounting.

2. Redraft the incorrect trial balance :

Name of Account	Debit	Credit
Capital		30,000
Furniture		3000
Deposit with bank	22,500	
Interest Received	1,125	
Miscellaneous Receipts	2,250	
Sundry Creditors		3,750
Sundry Debtors	10,500	
Discount Allowed		750
Discount Received	600	
Purchases	90,000	
Sales		1,20,000
Return inwards	1,500	
Return outwards		2,250
Carriage inwards	2,250	
Carriage outwards		1,500
Salaries	4,500	
Wages	3,000	
Miscellaneous Exp		3,000
Cash in hand	375	
Opening stock	17,100	
Closing stock	8,550	
	1,64,250	**1,64,250**

SECTION-B

3. Bring out the difference between cash flow statement and a fund flow statement.

4. What is financial Management? Discuss in Brief scope, nature, role and advantages of financial management.

SECTION-C

5. What is Marginal costing? Discuss its nature, scope and importance.

6. What are standard costing? Explain the nature, importance and variances of standard casting.

SECTION-D

7. Discuss the advantages of computerised Accounting.

8. What are the sub modules of computerised accounting system?

SECTION-E

9. **Write short note on :**

   a) What is ratio analysis?

   b) Budgetary Control

   c) Profit and loss A/C

   d) What is operating activities?

   e) Features of trial balance

   f) Define Capital Expenditure. Given examples.

   g) Difference between Fixed assets and current assets.

   h) Money measurement concept

   i) Sole proprietary concern

   j) Computer program for accounting

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.

2 | M-72710   (S6)-1296

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