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Total No. of Questions : 09] [Total No. of Pages : 02

M.C.A. (Sem. - 1st)

ACCOUNTING AND FINANCIAL MANAGEMENT

SUBJECT CODE : MCA - 103

Paper ID : [B0103]

[Note : Please fill subject code and paper ID on OMR]

Time : 03 Hours **Maximum Marks : 60**

Instruction to Candidates:

1) Attempt any One question each from Section - **A, B, C & D.**
2) Section - E is **Compulsory**.
3) Use of non - programmable **Scientific Calculator** is allowed.

Section - A

(1 × 10 = 10)

Q1) Explain the role of Accounting as an information system. What are the various concepts and conventions on the basis of which whole of the accounting system is based?

Q2) Why Trading and Profit and Loss Account and Balance Sheet are prepared? Explain the process of preparation of these financial statements.

Section - B

(1 × 10 = 10)

Q3) What is financial management all about? Explain briefly the various functional areas of financial management.

Q4) What do you understand by Financial Statement analysis? Explain briefly the various types of ratios and their interpretation while evaluating the liquidity position of the company.

Section - C

(1 × 10 = 10)

Q5) What is role of costing in generating accounting information? How it is different from financial accounting?

Q6) What do you understand by Break even analysis? What are its managerial applications?

Section - D

(1 × 10 = 10)

Q7) What do you mean by Computerized Accounting? Explain its advantages over manual accounting.

Q8) Explain briefly various control and audit modules of computerized accounting system.

Section - E

Q9) Write short notes on the following : ***(10 × 2 = 20)***

a) Net working capital.

b) Matching concept.

c) Accounting period concept.

d) Dividend policy decision.

e) Interest coverage ratio.

f) Dividend payout ratio.

g) Assumptions of Break even analysis.

h) Variance analysis.

i) What is tally?

j) Trial balance and computerized accounting.

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