Roll No. | | | | | | | | | | | | **Total No. of Pages : 02**

Total No. of Questions : 09

MCA (Sem.–1)
ACCOUNTING AND FINANCIAL MANAGEMENT
Subject Code : MCA-103
Paper ID : [B0103]

Time : 3 Hrs. **Max. Marks : 60**

INSTRUCTION TO CANDIDATES :

1. **SECTIONS-A, B, C & D contains TWO questions each carrying TEN marks each and students has to attempt any ONE question from each SECTION.**
2. **SECTION-E is COMPULSORY consisting of TEN questions carrying TWENTY marks in all.**
3. Use of non-programmable **scientific calculator** is allowed.

SECTION-A

1. What do you mean by accounting principles? Explain the various concepts of accounting.

2. From the following balances extracted from the books of a trader, prepare Trial Balance as on 31st March, 2014.

	Rs.
Cash in hand	4200
Cash at bank	16800
Bills Receivable	18000
Bills Payable	16000
Sundry debtors	24600
Sundry Creditors	32400
Capital	50000
Drawings	18000
Sales	105000
Purchases	75000
Carriage inward	2700
Salaries	12000
Advertisement	2400

Insurance	1600
Furniture	7500
Stock	18600
Office Rent	2000

SECTION-B

3. What do you mean by Financial Management? Explain the role of Financial Management.
4. Write down the Performa of Cash Flow Statement.

SECTION-C

5. What do you mean by Marginal Costing? Explain the scope of Marginal Costing.
6. What do you mean by Standard Costing? Explain the nature of standard costing.

SECTION-D

7. What do you mean by Computerised Accounting? What are its advantages?
8. Explain in detail Computer Programs for accounting.

SECTION-E

9. Write briefly :

a) Explain the meaning of accounting conventions.

b) What is the meaning of fund?

c) Explain liquidity ratio.

d) What is a sub-module?

e) What is trade discount?

f) What is the rule of nominal account?

g) Why Cash Flow Statements are prepared?

h) What are the benefits of computers?

i) Who are financial managers?

j) What do you mean by Audit?