

6. What is meant by 'cost accounting' ? Discuss elements of costing along with their characteristics. **20**

Section C

7. What is the role of computer in business operations ? What kind of precautions should be taken while designing wage accounting system (pay roll) for a business organization ? **20**
8. Write short notes on the following : **10+10=20**
- (a) How to design an effective production control system ?
- (b) Economic Order Quantity (EOQ) technique of inventory control.

E-165

B.C.A. EXAMINATION, Dec. 2017

(Fifth Semester)

(Re-appear Only)

BCA-309

**ACCOUNTING AND FINANCIAL
MANAGEMENT**

Time : 3 Hours]

[Maximum Marks : 100

Before answering the question-paper candidates should ensure that they have been supplied to correct and complete question-paper. No complaint, in this regard, will be entertained after the examination.

Note : Q. No. 1 is compulsory having ten objective type questions of 2 marks each and attempt *four* questions out of Sections A, B and C by selecting at least *one* question from each Section.

1. Objective type questions : 2×10=20

- (a) What is going concern concept in accounting ?
- (b) Proprietor of the business is treated as creditor to the extent of his capital under which principle ?
- (c) Give two objectives of preparing a trial balance.
- (d) What is a Trading Account ?
- (e) What do you mean by leverage ratios ?
- (f) Write in brief modern approach of financial management.
- (g) Define solvency ratios.
- (h) What is the meaning of 'material planning' in production control ?
- (i) Importance of pay roll.
- (j) What do you mean by ABC system of inventory control ?

Section A

- 2. What are the features of accounting in brief objectives, importance and limitations of accounting. **20**
- 3. Write short notes on the following : **12+8=20**
 - (a) Distinguish between a balance sheet and trial balance.
 - (b) What is double entry system of accounting ?

Section B

- 4. In what ways is the 'wealth maximization objective' superior to 'profit maximization' objective ? Explain with suitable examples. **20**
- 5. Define ratio analysis. Explain in brief different liquidity and profitability ratios with concerned formulas. **20**