



CS – 494

32
III Semester B.C.A. Degree Examination, March 2023
(CBCS) (R) (Y2K14 Scheme)
COMPUTER SCIENCE
BCA 304 : Financial Accounting and Management

Time : 3 Hours

Max. Marks : 70

Instruction : Answer *all* the Sections.



SECTION – A

- I. Answer **any 10** of the following, **each** question carries **2** marks : **(10×2=20)**
- 1) What is accounting ?
 - 2) What is a bill of exchange ?
 - 3) Which is the functional key in tally to change the date ?
 - 4) What is book keeping ?
 - 5) What are the 3 kinds of cash book ?
 - 6) List out any 2 differences between debit note and credit note.
 - 7) What is depreciation ?
 - 8) What is trial balance ?
 - 9) Mention any two types of errors.
 - 10) List out any four types of subsidiary books.
 - 11) Expand BRS.
 - 12) What is the primary objective of preparing profit and loss account ?

SECTION – B

- II. Answer **any five** questions of the following. **Each** question carries **ten** marks : **(5×10=50)**
- 13) a) Explain the sequential steps in accounting cycle with a neat diagram. **4**
 - b) Explain in detail the parties in a bill of exchange. **6**

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- 14) a) State the 3 golden rules of accounting. 6
 b) List out any 4 reasons for the differences in balance when a pass book and cash books is compared. 4

- 15) Journalise the transactions. 10

01-10-2022	Commenced business with cash Rs. 10,000
02-10-2022	Paid cash to bank Rs. 4,000
03-10-2022	Purchased goods Rs. 6,000
06-10-2022	Sold goods to Mr. Kiran Rs. 500
07-10-2022	Received commission from Mr. Syed Rs. 800
15-10-2022	Purchased office stationery from Ms. Uma and Co. Rs. 300

- 16) a) Prepare a trial balance from the following ledger of Mr. Ramu. 5

As on 31 st March 2022	Balance
	Rs.
Ramu's capital A/c	30,000
Ramu's drawings	8,000
Land and building	20,000
Cash in hand	4,000
Bank loan	2,000
Commission received	9,000
Salary expenses	9,000

- b) Explain briefly the various accounting concepts. 5
- 17) Explain all the accounting concepts in detail. 10
- 18) From the following balances of Mr. Girish, prepare final accounts for the year ending 31-03-2021. 10

Particulars	Rs.
Land and Building	3,30,000
Wages	84,865
Calls in arrears	7,500



Premises	3,00,000
Interim dividend	37,500
O/p Stock	75,000
Fixtures	7,200
Sundry debtors	87,000
Goodwill	25,000
Cash in hand	750
Cash at bank	39,900
Purchases	1,85,000
Priliminary Expenses	5,000
General Expenses	16,835
Freight and carriage	13,115
Salaries	14,500
Directors fees	5,725
Bad debts	2,110
Debenture Int. paid	9,000
Subscribed and paid up capital	4,00,000
6% debentures	3,00,000
Profit and loss A/c (Credit Bal.)	14,500
Bills payable	38,000
Sundry creditor	50,000
Sales	4,15,000
General Reserve	25,000
Bad debts on 01/01/2021	3,500



- 19) a) What are the features of tally ? 5
- b) Explain the components of tally screen. 5
- 20) Enter the following transactions in two column cash book. 10
- | | |
|-----------|---|
| 1-1-2021 | Commenced business with cash Rs. 20,000 |
| 2-1-2021 | Paid to bank Rs. 10,000 |
| 3-1-2021 | Bought furniture for Rs. 2,000, paid by cheque |
| 10-1-2021 | Bought goods for Rs. 6,000 and paid by cheque |
| 12-1-2021 | Sold goods for cash Rs. 2,000 |
| 15-1-2021 | Paid to bank Rs. 8,000 |
| 17-1-2021 | Drew cheque for salaries to employees Rs. 8,000 |
| 19-1-2021 | Drew cheque for personal use Rs. 800. |
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