

20U362S

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Name: .....

Reg. No: .....

**THIRD SEMESTER B.C.A. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS-UG)

**CC15U BCA3 C05 - FINANCIAL AND MANAGEMENT ACCOUNTING**

(Computer Application - Complementary Course)

(2015 to 2018 Admissions – Supplementary/Improvement)

Time: Three Hours

Maximum: 80 Marks

**Part A**

Answer *all* questions. Each question carries 1 mark

1. Cash received from debtors can be obtained from \_\_\_\_\_  
(a) Total Debtors Account (b) Statement of affairs  
(c) Cash book (d) Both (a) and (b)
2. The person from who goods are bought on credit is known as  
(a) Creditor (b) Debtor (c) Banker (d) None of these.
3. Which of the following is not a real account?  
(a) Building account (b) Bank account  
(c) Closing stock account (d) Goodwill account
4. Contribution is equal to \_\_\_\_\_  
(a) Fixed cost + Variable cost (b) Sales – Fixed cost  
(c) Total cost – profit (d) none of these
5. \_\_\_\_\_ is the main functional budget  
(a) Production (b) Sales (c) Purchase (d) Material
6. Classification of accounts is made in \_\_\_\_\_
7. Trial balance is prepared from \_\_\_\_\_
8. Net profit transferred to \_\_\_\_\_ account.
9. \_\_\_\_\_ is the point at which no profit and loss.
10. \_\_\_\_\_ is the expression of monetary plans.

**(10 × 1 = 10 Marks)**

**Part B**

Answer *all* questions. Each question carries 2 marks.

11. What is financial accounting?
12. What is personal account?
13. Define P/V ratio.
14. Write any two assumptions of marginal costing?

(1)

**Turn Over**

15. Difference between analysis and interpretation.

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(5 × 2 = 10 Marks)

**Part C**

Answer any *five* questions. Each question carries 4 marks.

16. Difference between Financial accounting and Management accounting.

17. Briefly explain the accounting principles.

18. Difference between single entry system and double entry system.

19. From the following information prepare comparative income statement

Particulars	2015 (in lakhs)	2016 (in lakhs)
Net sales	350	420
Cost of goods sold	240	300
Office expenses	30	36
Selling expense	20	30

20. Journalise the following transactions:

Oct	1	Paid into bank	₹ 25,000
	8	Goods purchased by cheque	₹ 10,000
	9	Cheque issued for furniture purchased	₹ 1,000
	10	Bought goods from Chandran	₹ 5,000
	15	Sold goods to Madhu	₹ 8,000
	20	Paid Wages by cheque	₹ 1,500
	24	Received cheque from Lal	₹ 1,000
	26	Interest allowed by bank	₹ 300
	30	Bank charges charged by bank	₹ 100

21. Prepare Single Coloumn Cash book:

May	1	Received cash from Nirmal	₹ 4,000
	7	Paid Raju	₹ 300
	9	Paid to Joseph	₹ 200
	10	Received interest from Achuthan on the loan given to him	₹ 500
	12	Cash sales	₹ 5,000
	15	Office furniture purchased	₹ 5,000
	20	Paid salaries	₹ 1,000
	31	Rent paid	₹ 200

31. From the following calculate

P/V ratio

Fixed cost

BEP

Profit when sales are Rs.2,50,000 and

Sales required to earn a profit of Rs.45,000

	Period I	Period II
Sales	2,00,000	3,00,000
Profit	20,000	40,000

(5 × 8 = 40 Marks)

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