

**MCA (Sem. - 1<sup>st</sup>)**  
**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 from each Sections A, B, C & D.
- 2) Section-E is **Compulsory**.
- 3) Use of non-Programmable **Scientific Calculator** is allowed.

**Section - A**

**(1 × 10 = 10)**

**Q1)** What are the accounting principles? Which accounts emerge as a result of these principles?

**Q2)** What is trial balance? Give its performa?

**Section - B**

**(1 × 10 = 10)**

**Q3)** What is a ratio? Give the various types of ratios?

**Q4)** What is fund flow statement? How is it constructed?

**Section - C**

**(1 × 10 = 10)**

**Q5)** What is costing? Give its basic principles?

**Q6)** What is marginal costing? Why is it important?

**Section - D**

**(1 × 10 = 10)**

**Q7)** What is computerised accounting? What are its advantages?

**Q8)** What are various audit and control modules available in computerised accounting?

Q9)

- a) What are the real accounts?
- b) What are the nominal accounts?
- c) What are the adjustments?
- d) What is added and subtracted from the capital in final accounts?
- e) What are the current ratios?
- f) What consists of a 'Fund'?
- g) What is marginal cost?
- h) What are the different formulas for working out the break even point?
- i) What is variance?
- j) What is a computer module?

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