



UTTARAKHAND OPEN UNIVERSITY, HALDWANI (NAINITAL)
उत्तराखण्ड मुक्त विश्वविद्यालय, हल्द्वानी (नैनीताल)

BCA 1ST YEAR 2ND SEMESTER ASSIGNMENT

Last Date of Submission: 31 May 2016

Course Title: Computer Based Accounting & Financial Management **Course Code:** BCA-04
Year: 2015-16 **Maximum Marks:** 40 Marks

Section 'A' contains 08 short answer type questions of 5 marks each. Learners are required to answer 4 questions only. Answers of short answer-type questions must be restricted to 250 words approximately.

1. Systems of Accounting Recording.
2. Separate Entity Concept.
3. Imprest System of Petty Cash Book.
4. Utility of Cash Flow.
5. Ascertain Gross Profit from the following figures:

	Rs		Rs.
Opening Stock	5,570	Closing Stock	8,880
Purchases	13,816	Wages Owing	40
Sales	15,284	Import Charges	252
Purchases Return	390	Warehouse wages paid	1,400
Return Inward	524		

6. Cost-Volume-Profit Analysis.
7. Write short notes on:
 - a. Classification of Accounts
 - b. Opportunity Cost.
8. Distinguish between Cash Basis and Accrual Basis of Accounting.

Section 'B' contains 04 long answer-type questions of 10 marks each. Learners are required to answers 02 questions only.

1. What are the main objectives accounting? Describe the branches of accounting.
2. What is double entry system of book-keeping? Explain its principles with examples and what are its advantages?
3. What do you understand by budget and budgetary control? How far is a budgetary control a tool in the hands of management?
4. What is a Financial Statement? Define its various components.

