

Roll. No.

O.M.R. Serial No.

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Question Booklet Number

200083

BCA (SEM.-II) (NON-NEP) EXAMINATION, 2024

COMPUTER APPLICATION

(Financial Accounting & Management)

[BCA-204 (N)]

Paper Code

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**Question Booklet
Series**

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Time : 1 : 30 Hours

Max. Marks : 75

Instructions to the Examinee :

1. Do not open the booklet unless you are asked to do so.
2. The booklet contains 100 questions. Examinee is required to answer 75 questions in the OMR Answer-Sheet provided and not in the question booklet. All questions carry equal marks.
3. Examine the Booklet and the OMR Answer-Sheet very carefully before you proceed. Faulty question booklet due to missing or duplicate pages/questions or having any other discrepancy should be got immediately replaced.
4. Four alternative answers are mentioned for each question as - A, B, C & D in the booklet. The candidate has to choose the correct / answer and mark the same in the OMR Answer-Sheet as per the direction :

(Remaining instructions on last page)

परीक्षार्थियों के लिए निर्देश :

1. प्रश्न-पुस्तिका को तब तक न खोलें जब तक आपसे कहा न जाए।
2. प्रश्न-पुस्तिका में 100 प्रश्न हैं। परीक्षार्थी को 75 प्रश्नों को केवल दी गई OMR आन्सर-शीट पर ही हल करना है, प्रश्न-पुस्तिका पर नहीं। सभी प्रश्नों के अंक समान हैं।
3. प्रश्नों के उत्तर अंकित करने से पूर्व प्रश्न-पुस्तिका तथा OMR आन्सर-शीट को सावधानीपूर्वक देख लें। दोषपूर्ण प्रश्न-पुस्तिका जिसमें कुछ भाग छपने से छूट गए हों या प्रश्न एक से अधिक बार छप गए हों या उसमें किसी अन्य प्रकार की कमी हो, उसे तुरन्त बदल लें।
4. प्रश्न-पुस्तिका में प्रत्येक प्रश्न के चार सम्भावित उत्तर- A, B, C एवं D हैं। परीक्षार्थी को उन चारों विकल्पों में से सही उत्तर छँटना है। उत्तर को OMR उत्तर-पत्रक में सम्बन्धित प्रश्न संख्या में निम्न प्रकार भरना है :

(शेष निर्देश अन्तिम पृष्ठ पर)

SE

1. Which of the following factors helps to determine the capital structure of a company?
 - (A) Degree of control
 - (B) Cost of financing
 - (C) Government policies
 - (D) All of these
2. A company is said to be trading on equity when it uses_____ for the conduct of its business.
 - (A) owned capital
 - (B) borrowed capital
 - (C) owned and borrowed capital
 - (D) none of these
3. _____is the relationship between the ownership capital and creditorship capital.
 - (A) Capital Gearing
 - (B) Cost of financing
 - (C) Overcapitalization
 - (D) None of these
4. Cost of capital refers to :
 - (A) Divided
 - (B) Flotation cost
 - (C) Required rate of Return
 - (D) None of these
5. The components of firm's cost of capital is :
 - (A) Return at zero risk level
 - (B) Business risk premium
 - (C) Financial risk premium
 - (D) All of these
6. The cost in the process of raising fund through equity is known as_____.
 - (A) Financial risk
 - (B) Cost of debt
 - (C) Cost of capital
 - (D) None of these
7. Which of the following source of finance has an implicit cost of capital ?
 - (A) Equity share capital
 - (B) Preference share capital
 - (C) Retained earning
 - (D) Debentures
8. The process of assessing and managing the financial risks faced by a company is known as :
 - (A) Financial Analysis
 - (B) Financial Forecasting
 - (C) Financial Planning
 - (D) Risk Management

9. Economic Order Quantity (EOQ) is a model used in inventory management to determine:
- (A) The optimal reorder point for inventory
 - (B) The minimum level of safety stock required
 - (C) The optimal order quantity that minimizes total inventory cost
 - (D) None of these
10. Which of the following is not an inventory ?
- (A) Raw material
 - (B) Finished product
 - (C) Consumable tools
 - (D) Machines
11. The cost of insurance and taxes are included in :
- (A) Cost of ordering
 - (B) Setup cost
 - (C) Inventory carrying cost
 - (D) Cost of shortage
12. The term of cash discount 5/10 implies :
- (A) 5% cash discount
 - (B) Payment within 10 days
 - (C) 5% cash discount allowed for payment within 10 days
 - (D) None of these
13. Credit policy has the following aspects :
- (A) Cash discount
 - (B) Credit standard
 - (C) Credit period
 - (D) All of the above
14. What is the meaning of Bookkeeping ?
- (A) Recording in preliminary book
 - (B) Preparation of profit and loss account
 - (C) Calculation of net profit
 - (D) Writing partnership deed
15. Financial accounting focuses on :
- (A) Internal decision-making
 - (B) External reporting to stakeholders
 - (C) Cost analysis for management
 - (D) Budgeting and forecasting
16. Which of the following is the final stage of accounting as a process of information ?
- (A) Analysis and interpretation of information
 - (B) Communication of information
 - (C) Recording of data in books of account
 - (D) None of these
17. Which of the following accounting principles differentiate between owner and management ?
- (A) Business entity
 - (B) Going concern
 - (C) Dual aspect
 - (D) None of these

18. How many mandatory accounting standards are there in India in 2020 ?
- (A) 29
(B) 31
(C) 20
(D) None of these
19. According to cost concept, the Assets are always valued at :
- (A) Market price
(B) Purchase price
(C) Current price
(D) Future price
20. The expenditure incurred on acquiring fixed assets is called :
- (A) Revenue Expenditure
(B) Capital Expenditure
(C) Revenue Receipt
(D) Capital Receipt
21. Accounting Standard in India are issued by:
- (A) Central Government
(B) State Government
(C) The Institute of Chartered Accountants of India
(D) RBI
22. Which Accounting Standard is used for depreciation accounting ?
- (A) AS-2
(B) AS-5
(C) AS-6
(D) AS-13
23. Accounting Standards-26 relates with :
- (A) Intangible Assets
(B) Lease
(C) E.P.S.
(D) None of these
24. RSPL Ltd. purchased a machine from Tiscon and Sons for Rs. 1,50,000. This is :
- (A) A transaction
(B) An event
(C) A Non-financial data
(D) None of these
25. Mr. ABC Ltd. sold goods to XYZ and received Rs. 1,00,000. Which kind of Receipt is this ?
- (A) Revenue receipt
(B) Capital receipt
(C) Both (A) and (B)
(D) None of these

26. Financial Management is a part of :
- (A) Financial Accounting
 - (B) Business Management
 - (C) Accounting
 - (D) All of these
27. Financial Management includes :
- (A) Measurement of Performance
 - (B) Finance Function
 - (C) Financial Resources
 - (D) All of these
28. Finance Functions are :
- (A) Allocation of resources
 - (B) Raising of funds
 - (C) Planning for funds
 - (D) All of these
29. Current Assets less current liabilities is equal to :
- (A) Working capital
 - (B) Goodwill
 - (C) Reserve
 - (D) None of these
30. Preference shares are those shares whose holders have :
- (A) Certain Common Rights
 - (B) Certain Preferential Rights
 - (C) Return on Capital
 - (D) None of these
31. Stock is :
- (A) Current Assets
 - (B) Fixed Assets
 - (C) Fixed Capital
 - (D) All of these
32. When preference shareholders have a right to convert their preference shares into equity shares after a pre-decided date such shares are called :
- (A) Participating preference shares
 - (B) Convertible preference shares
 - (C) Redeemable preference shares
 - (D) Irredeemable preference shares
33. The dividend on equity shares is only paid when dividend on _____ has already paid.
- (A) equity shares
 - (B) preference share
 - (C) bond
 - (D) debenture
34. Which is the type of Preference shares ?
- (A) Cumulative preference shares
 - (B) Redeemable preference shares
 - (C) Participating preference shares
 - (D) All of these

35. The holders of _____ have the option to convert them into equity share within a certain period.
- non-convertible preference shares
 - convertible preference shares
 - participating preference shares
 - none of these
36. Who are the real owner of the company ?
- Board of directors
 - Government
 - Equity shareholders
 - Debentureholders
37. Equity share can not be issued for the purpose of :
- Purchase of assets
 - Redemption of debenture
 - Distribution of dividend
 - None of these
38. To whom dividend is given at a fixed rate in a company ?
- To equity shareholders
 - To preference shareholders
 - To promoters
 - None of these
39. Shareholders receive from the company :
- Interest
 - Profit
 - Commission
 - Dividend
40. To whom is the term "Insider trading" related?
- Tax
 - Public
 - Share market
 - None of these
41. The capital contributed by the equity shareholders is called :
- Venture capital
 - Ventura capital
 - Floating capital
 - None of these
42. Under the provision of the Companies Act, the company can issue_____.
- only equity shares
 - only preference shares
 - both preference shares and equity shares
 - none of these
43. Equity shareholders has _____ on all company related matters.
- voting rights
 - no voting rights
 - partial voting rights
 - none of these
44. When a company retains a part of undistributed profit in the form of free resources, it is known as :
- Ploughing back of profit
 - Retained profit
 - Self-financing
 - All of these

45. Basic objective of Financial Management is_____.
- (A) matching income and expenditure
 - (B) maximization of profit
 - (C) maximization of shareholder's wealth
 - (D) none of these
46. Every debentureholder is a_____.
- (A) owner of the company
 - (B) creditor of the company
 - (C) supplier of the company
 - (D) none of these
47. Which of the following is the function of financial manager ?
- (A) Formulation of objectives
 - (B) Estimating capital requirement
 - (C) Designing of capital structure
 - (D) All of these
48. The time value of money is a common denominator for discussing :
- (A) Financial transactions
 - (B) Financial opportunities
 - (C) Both (A) and (B)
 - (D) None of these
49. Factors considered for estimating financial requirements are :
- (A) Cost of financing
 - (B) Seasonality
 - (C) Cost of promotion
 - (D) All of these
50. Gross working capital is the funds invested in total :
- (A) Current Assets
 - (B) Current Liabilities
 - (C) Both (A) and (B)
 - (D) None of these
51. When the current liabilities are more than the current assets, it is known as :
- (A) Positive working capital
 - (B) Negative working capital
 - (C) Gross working capital
 - (D) None of these
52. The amount of working capital which is required to meet the seasonal demand is called :
- (A) Permanent working capital
 - (B) Variable working capital
 - (C) Both (A) and (B)
 - (D) None of these

53. Debenture is a :
- (A) Ownership security
 - (B) Creditorship security
 - (C) Both ownership and creditorship security
 - (D) None of these
54. Debenture carries :
- (A) Floating rate of interest
 - (B) Fixed rate of interest
 - (C) Variable rate of interest
 - (D) None of these
55. Debentures issued without any security in respect of interest are known as :
- (A) Secured debentures
 - (B) Unsecured debentures
 - (C) Unregistered debentures
 - (D) None of these
56. Cash management is a broad term used for collecting and managing cash speculative motive of holding cash refers to :
- (A) Holding the cash to utilize it in internal projects
 - (B) Holding the cash to avail any future investment opportunity
 - (C) Holding the cash to utilize it for international project
 - (D) None of these
57. Transactionary motive of holding cash means :
- (A) Holding of cash for meeting day-to-day transaction of business
 - (B) Holding of cash to make necessary payments for goods and services they require
 - (C) Both (A) and (B)
 - (D) None of these
58. The basic objectives of cash management is :
- (A) Meeting cash disbursement
 - (B) Minimising funds locked up as cash balance
 - (C) Both (A) and (B)
 - (D) None of these
59. Which of the following is a cash management technique used to accelerate cash inflow ?
- (A) Delaying payment to suppliers
 - (B) Offering cash discount to customers
 - (C) Increasing account payables
 - (D) None of these
60. Cash forecasting is a tool used in cash management to :
- (A) Determine optimal level of cash to hold
 - (B) Identify potential cash inflow and outflow
 - (C) Assess the profitability of cash investment
 - (D) None of these

61. The objective of cash management is to maintain a balance between :
- (A) Cash inflow and outflow
 - (B) Liquidity and profitability
 - (C) Short-term and long-term investments
 - (D) None of these
62. Funds needed for acquiring fixed assets are known as :
- (A) Long term finance
 - (B) Medium term finance
 - (C) Short term finance
 - (D) None of these
63. The capital contributed by the owner, partners or shareholders is known as :
- (A) Owned capital
 - (B) Borrowed capital
 - (C) Both owned and borrowed capital
 - (D) None of these
64. Owned capital included :
- (A) Equity shares
 - (B) Retained earnings
 - (C) Both (A) and (B)
 - (D) Debentures
65. Finance raised by way of loans and credit from the public, bank and financial institution is known as:
- (A) Owned capital
 - (B) Borrowed capital
 - (C) Fixed capital
 - (D) None of these
66. The capital of a company is divided into certain indivisible units of definite sum. These unit are called :
- (A) Shares
 - (B) Debentures
 - (C) Retained earning
 - (D) None of these
67. Preference share which guarantee a fixed rate of dividend is known as :
- (A) Cumulative preference shares
 - (B) Non-cumulative preference shares
 - (C) Participating preference shares
 - (D) None of these
68. Preference shares are those shares which carry preferential rights in respect of _____ in the event of winding-up of the company.
- (A) dividend
 - (B) repayment of capital
 - (C) both (A) and (B)
 - (D) none of these

69. On purchase of old machinery Rs. 25,000 were spent on its repairs. This amount should be debited to :
- (A) Wages account
(B) Repair account
(C) Machinery account
(D) None of these
70. An insurance claim of Rs. 10,000 was accepted in respect of stock of Rs. 20,000 which was destroyed by fire. Balance of Rs. 10,000 would be debited to :
- (A) Bad Debts Account
(B) Trading Account
(C) Profit and Loss Account
(D) Stock Account
71. Cash purchase are made of goods of list price of Rs.20,000 at the trade discount of 5% and cash discount of 2%. Cash payable is :
- (A) Rs. 20,000
(B) Rs. 19,000
(C) Rs. 18,620
(D) Rs. 19,400
72. Rahul become insolvent and final composition of 50 paise in a rupee was received out of debt of Rs. 10,000. Bad debts account will be debited by :
- (A) 5,000
(B) 6,000
(C) 10,000
(D) 8,000
73. The Balance Sheet is a statement of :
- (A) Assets
(B) Capital
(C) Liabilities
(D) All of the above
74. It is given in adjustment that during the Accounting year, the trader distributed goods worth Rs. 10,000 as free sample while preparing final accounts, this will be shown in :
- (A) Profit and Loss Account
(B) Trading Account
(C) Both in Trading and Profit and Loss Account
(D) Balance Sheet
75. Find Gross Profit/Gross Loss. If :
- Cost of goods sold = Rs. 7900
Sales = Rs. 11,000
Purchase = Rs. 3,000
- (A) Rs. 8,000
(B) Rs. 4900
(C) Rs. 3100
(D) Rs. 100

76. Which of the following is an example of an Implicit Cost ?
- (A) Wages paid to employees
 - (B) Interest paid on a bank loan
 - (C) Forgone salary when starting your business
 - (D) None of these
77. Which of the following is an example of an external source of long term finance ?
- (A) Retained earning
 - (B) Trade credit
 - (C) Venture capital
 - (D) Bank overdraft
78. The cost of debt is typically measured using:
- (A) Weighted Average Cost of Capital (WACC)
 - (B) Dividend Discount Model (DDM)
 - (C) Yield to Maturity (YTM)
 - (D) None of the above
79. The weighted average cost of capital (WACC) is computed as the weighted average of the :
- (A) Cost of equity and cost of retained earning
 - (B) Cost of equity, cost of debt and cost of preferred stock
 - (C) Cost of equity and cost of debt
 - (D) None of these
80. The cost of equity is generally estimated by using :
- (A) Net Present Value (NPV) Calculation
 - (B) Dividend Growth Model (DGM)
 - (C) Internal Rate of Return (IRR) Analysis
 - (D) None of these
81. Which of the following factors affects the cost of debt ?
- (A) The company credit rating
 - (B) The maturity rate of debt
 - (C) The dividend payment made by the company
 - (D) None of these
82. Liquidity refers to a company's ability to :
- (A) Generate profits from its operations
 - (B) Meet its short-term obligations
 - (C) Both (A) and (B)
 - (D) None of these
83. Which of the following ratio is used to measure a company's liquidity ?
- (A) Current Ratio
 - (B) Debt-Equity Ratio
 - (C) Return on Equity (RoE)
 - (D) None of these

84. Goods withdrawn for personal use is called:
- Cash
 - Drawings
 - Capital
 - None of these
85. Patent, copyrights and trademarks are :
- Current Assets
 - Fixed Assets
 - Intangible Assets
 - Investment
86. Which concept states that "for every debit, there is a credit" ?
- Money measurement concept
 - Accounting period concept
 - Separate entity concept
 - Dual aspect concept
87. Which one of the following does not constitute a current liability ?
- Bills payable
 - Contingent liability
 - Trade creditors
 - None of these
88. The Assets that can be easily converted into cash within a short period i.e. 1 year or less are known as :
- Current Assets
 - Fixed Assets
 - Intangible Assets
 - Investment
89. According to which principle, the same accounting methods should be used each year :
- Full disclosure
 - Materiality
 - Prudence
 - Consistency
90. Which is correct ?
- Dr. The Receiver, Cr. The Giver
 - Dr. What Goes out, Cr. What Comes in
 - Dr. All Expenses, Cr. All Losses
 - None of these
91. GAAP stands for :
- Generally Accepted Accounting Provisions
 - Generally Accepted Accounting Policies
 - Generally Accepted Accounting Principles
 - None of these
92. Due to which concept, accounting does not record non-financial transactions :
- Going concern concept
 - Money measurement concept
 - Accrual concept
 - Cost concept

93. Factors determining the working capital requirements are :
- (A) Nature of Business
 - (B) Size of the Business
 - (C) Credit Policy
 - (D) All of these
94. Capitalization is a _____ aspect of financial planning.
- (A) quantitative
 - (B) qualitative
 - (C) simple
 - (D) none of these
95. The situation of overcapitalization arises when a company raises _____ than is justified by its expected earning.
- (A) more capital
 - (B) less capital
 - (C) both more and less capital
 - (D) none of these
96. _____ is a state when the capital of the company is less in proportion to its total requirements.
- (A) Overcapitalization
 - (B) Undercapitalization
 - (C) Equal capitalization
 - (D) None of these
97. The capital structure of a company is made up of :
- (A) Debt and equity securities
 - (B) Debt securities
 - (C) Equity securities
 - (D) None of these
98. Which of these is not a part of capital structure?
- (A) Equity shares
 - (B) Debentures
 - (C) Short-term borrowings
 - (D) Bonds
99. Capital structure _____ financial structure.
- (A) is a part of
 - (B) is not a part of
 - (C) is the same as
 - (D) is different from
100. Capital structure is a part of :
- (A) The Trial Balance
 - (B) The Asset side of balance sheet
 - (C) The Liability side of a balance sheet
 - (D) None of these

Rough Work

Example :

Question :

Q.1 (A) ● (C) (D)

Q.2 (A) (B) ● (D)

Q.3 (A) ● (C) (D)

5. Each question carries equal marks. Marks will be awarded according to the number of correct answers you have.
6. All answers are to be given on OMR Answer Sheet only. Answers given anywhere other than the place specified in the answer sheet will not be considered valid.
7. Before writing anything on the OMR Answer Sheet, all the instructions given in it should be read carefully.
8. After the completion of the examination, candidates should leave the examination hall only after providing their OMR Answer Sheet to the invigilator. Candidate can carry their Question Booklet.
9. There will be no negative marking.
10. Rough work, if any, should be done on the blank pages provided for the purpose in the booklet.
11. To bring and use of log-book, calculator, pager & cellular phone in examination hall is prohibited.
12. In case of any difference found in English and Hindi version of the question, the English version of the question will be held authentic.

Impt. On opening the question booklet, first check that all the pages of the question booklet are printed properly. If there is any discrepancy in the question Booklet, then after showing it to the invigilator, get another question Booklet of the same series.

उदाहरण :

प्रश्न :

प्रश्न 1 (A) ● (C) (D)

प्रश्न 2 (A) (B) ● (D)

प्रश्न 3 (A) ● (C) (D)

5. प्रत्येक प्रश्न के अंक समान हैं। आपके जितने उत्तर सही होंगे, उन्हीं के अनुसार अंक प्रदान किये जायेंगे।
6. सभी उत्तर केवल ओ०एम०आर० उत्तर-पत्रक (OMR Answer Sheet) पर ही दिये जाने हैं। उत्तर-पत्रक में निर्धारित स्थान के अलावा अन्यत्र कहीं पर दिया गया उत्तर मान्य नहीं होगा।
7. ओ०एम०आर० उत्तर-पत्रक (OMR Answer Sheet) पर कुछ भी लिखने से पूर्व उसमें दिये गये सभी अनुदेशों को सावधानीपूर्वक पढ़ लिया जाये।
8. परीक्षा समाप्ति के उपरान्त परीक्षार्थी कक्ष निरीक्षक को अपनी OMR Answer Sheet उपलब्ध कराने के बाद ही परीक्षा कक्ष से प्रस्थान करें। परीक्षार्थी अपने साथ प्रश्न-पुस्तिका ले जा सकते हैं।
9. निगेटिव मार्किंग नहीं है।
10. कोई भी रफ कार्य, प्रश्न-पुस्तिका में, रफ-कार्य के लिए दिए खाली पेज पर ही किया जाना चाहिए।
11. परीक्षा-कक्ष में लॉग-बुक, कैल्कुलेटर, पेजर तथा सेल्युलर फोन ले जाना तथा उसका उपयोग करना वर्जित है।
12. प्रश्न के हिन्दी एवं अंग्रेजी रूपान्तरण में भिन्नता होने की दशा में प्रश्न का अंग्रेजी रूपान्तरण ही मान्य होगा।

महत्वपूर्ण: प्रश्नपुस्तिका खोलने पर प्रथमतः जाँच कर देख लें कि प्रश्नपुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्नपुस्तिका में कोई कमी हो, तो कक्षनिरीक्षक को दिखाकर उसी सिरीज की दूसरी प्रश्नपुस्तिका प्राप्त कर लें।

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