

TDC Even Semester Exam., 2019

COMPUTER APPLICATION

(Pass)

(6th Semester)

Course No. : EBCA-601

(Accounting and Financial Management)

Full Marks : 35

Pass Marks : 12

Time : 2 hours

The figures in the margin indicate full marks for the questions

Answer **five** questions, selecting **one** from each Unit

UNIT—I

1. (a) What is meant by accounting principles? 2
- (b) According to the principles of double-entry system, "every debit has corresponding credit". Explain clearly. Discuss the merits of double-entry system also. 5
2. (a) What is Trial Balance? 2

- (b) Discuss the steps involved in the process of Trial Balance. 5

UNIT—II

3. (a) Write short notes on the following : 2+2=4
 (i) Profit and loss account
 (ii) Balance Sheet
- (b) Write down the features of Financial Management. 3
4. What is ratio analysis? Discuss the merits and demerits of ratio analysis. 2+5=7

UNIT—III

5. What is Budget? What are the basic distinctions between master budget and functional budget? 2+5=7
6. From the following Profit and Loss Account, compute funds from operations : 7

<i>Profit and Loss Account</i>			
<i>Particulars</i>	<i>₹</i>	<i>Particulars</i>	<i>₹</i>
To Salaries	5,000·00	By Gross Profit	1,000·00
To Rent	2,000·00	By Rent	5,000·00
To Depreciation	1,000·00	By Interest on	
To Preliminary		Investment	4,000·00
Expenses	2,000·00	By Net Loss	5,000·00
To Loss on			
Sale of Land	5,000·00		
	15,000·00		15,000·00

UNIT—IV

7. What is standard costing? Differentiate between Standard costing and Historical costing. 7
8. Discuss the uses and limitations of break-even analysis. 7

UNIT—V

9. Discuss, in brief, the different applications of computers in modern business. 7
10. Differentiate between Master file and Transaction file with example. 7

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