

**M.C.A. DEGREE EXAMINATION, MAY - 2015**

**First Year**

**Paper - VII : ACCOUNTS AND FINANCE**

**Time : 03 Hours**

**Maximum Marks : 75**

---

**SECTION-A**

**(3 x 15 = 45)**

**Answer Any Three of the following**

- 1) Explain different kinds of subsidiary books maintained by accounting dept.
- 2) State the rules that are to be followed while preparing profit and loss account.
- 3) What are the essentials of budgetary control system?
- 4) Enumerate the tools used in financial analysis.
- 5) Elucidate the managerial uses of funds flow analysis.

**SECTION-B**

**(5 x 5 = 25)**

**Answer Any Five of the following**

- 6) Rules of double entry system.
- 7) Bank reconciliation system.
- 8) Petty cash book.
- 9) Concept of cost accounting.
- 10) Finance function.
- 11) Cash flow statement.

12) Limitations of ratio analysis.

13) Working capital gap.

**SECTION-C**

**(5 x 1 = 5)**

**Answer All the following**

14) Marginal cost.

15) Ledger.

16) Adjustment entry.

17) Gross working capital.

18) Cost unit.

