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Roll No. \_\_\_\_\_

Question Booklet Number

O.M.R. Serial No. :

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**BCA (II Semester) (NEP Back Paper)**

**EXAMINATION, 2025-26**

**Financial Accounting & Management**

Paper Code						
B	C	A	2	0	0	4

Question Booklet Series

**D**

**Time : 1 : 30 Hours ]**

**[ Maximum 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 the 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 गये हों या प्रश्न एक से अधिक बार छप गए हों या उसमें किसी अन्य प्रकार की कमी हो, तो उसे तुरन्त बदल लें।
4. प्रश्न-पुस्तिका में प्रत्येक प्रश्न के चार सम्भावित उत्तर- A, B, C तथा 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)*

**Rough Work**  
रफ़ कार्य

1. A ledger is a
  - (A) Book of Original Entry
  - (B) Book of final Entry
  - (C) Cash Book
  - (D) Subsidiary Book
2. Cash Received from Sukanya ₹36,000 after allowing her discount at 10%. Amount Debited to discount account will be
  - (A) 3,600
  - (B) 4,000
  - (C) 4,400
  - (D) 40,000
3. Received ₹2,500 from Ravi wrongly posted to his account as 25,000. This is error of
  - (A) Compensating error
  - (B) Error of commission
  - (C) Error of principle
  - (D) None of the above
4. Sold Goods to Anil for Rs. 50,000 allowed him 20% trade discount and 5% cash discount. What is the amount of cash received at the time of sale.
  - (A) 50,000
  - (B) 40,000
  - (C) 38,000
  - (D) 10,000
5. Sumit become insolvent and a final composition of 70 paise is a Rupee is received out of a debt of Rs. 20,000. The bad Debts Account will be debited by
  - (A) ₹20,000
  - (B) ₹10,000
  - (C) ₹6,000
  - (D) ₹14,000
6. When goods given away as charity, the journal entry will be
  - (A) Purchase A/c Dr.  
To Charity A/c
  - (B) Charity A/c Dr.  
To Purchase A/c
  - (C) Sample A/c Dr.  
To Purchase A/c
  - (D) Purchase A/c Dr.  
To Sample A/c
7. In journal transactions are recorded on
  - (A) Yearly basis
  - (B) Monthly basis
  - (C) Daily basis
  - (D) Periodic-interval basis



17. Bank overdraft is
- (A) Contingent liability
  - (B) Long-term liability
  - (C) Short-term liability
  - (D) None of these
18. Drawing Account is
- (A) Personal Account
  - (B) Real Account
  - (C) Nominal Account
  - (D) None of the above
19. Assets of an organization is 25,515 and liability is 4,120. The capital of owner is.
- (A) 21395
  - (B) 25515
  - (C) 29635
  - (D) 4120
20. What does the Double Entry System Involve?
- (A) Recording one entry in one account
  - (B) Recording two entries in two Accounts
  - (C) Recording only debit entries
  - (D) None of the above
21. Wasting Asset is
- (A) Machinery
  - (B) Oil Wells
  - (C) Computer
  - (D) All of the above
22. The term fixed Assets Included
- (A) Closing Stock
  - (B) Bills Receivables
  - (C) Debtors
  - (D) Furniture
23. Which of the following is a liability.
- (A) Furniture
  - (B) Interest Received
  - (C) Rent Payable
  - (D) Stock
24. Accounting standard are issued by
- (A) RBI
  - (B) ICAI
  - (C) SEBI
  - (D) GOVT.
25. Management accounting is based on
- (A) Facts
  - (B) Estimates
  - (C) Both
  - (D) None

26. Income Taxes comes under
- (A) Ind AS 11
  - (B) Ind AS 12
  - (C) Ind AS 13
  - (D) Ind AS 14
27. AS-10 applied for
- (A) Property
  - (B) Plant
  - (C) Equipment
  - (D) All of these
28. Accounting standard Board of India was established in the Year.
- (A) 1977
  - (B) 1973
  - (C) 1972
  - (D) 1970
29. Accounting Period concept means
- (A) A period of 12 Month
  - (B) A period of 6 Month
  - (C) Indefinite period
  - (D) Period fixed by management
30. According to going concern concept, a business is
- (A) A Limited Life
  - (B) A Very long life
  - (C) An Indefinite life
  - (D) None of these
31. The Basis of Income Measurement is
- (A) Cost Concept
  - (B) Money measurement concept
  - (C) Accounting period concept
  - (D) Matching Concept
32. Equity shares are always
- (A) Redeemable
  - (B) Irredeemable
  - (C) Redeemable Debenture
  - (D) Convertible Debenture
33. Creating provision for bad and doubtful debts is based on which accounting concept
- (A) Principal of disclosure
  - (B) Concept of stability
  - (C) Conservatism concept
  - (D) Principle of consistency
34. Which of the following is not an accounting convention
- (A) Convention of full disclosure
  - (B) Convention of conservatism
  - (C) Convention of accrual accounting
  - (D) Convention of Consistency

35. The Accounting Concept where the business is a separate entity a part from its owners.
- (A) Going Concern Concept
  - (B) Dual Aspect Concept
  - (C) Business entity concept
  - (D) Realization concept
36. Revenue Realisation concept would apply when
- (A) Money is realised from the debtors
  - (B) Goods are delivered to customer
  - (C) Order is Received
  - (D) None of the above
37. Employees are Interested in a accounting Information to know about
- (A) Tax Payment
  - (B) Job Security & Salary
  - (C) Market Share
  - (D) Share price
38. Who uses accounting Information to asses the ability of a business to re-pay loan
- (A) Employees
  - (B) Government
  - (C) Creditors
  - (D) Customers
39. Which of the following is not the user of Accounting Information
- (A) Investors
  - (B) General Public
  - (C) Debtors
  - (D) Creditors
40. Book-keeping is mainly concerned with
- (A) Recording of financial data
  - (B) Summarising the Recorded data
  - (C) Interpreting the data for Internal and External Users
  - (D) Preparation of financial statements of the business enterprise
41. Financial accounting mainly deals with
- (A) Quantitative data
  - (B) Qualitative data
  - (C) Both Quantitative & Qualitative
  - (D) None of these
42. Financial Accounting does not include
- (A) Journalizing
  - (B) Ledger posting
  - (C) Budgeting
  - (D) Trial balance preparation

43. Which of the following is not a tangible Assets
- (A) Land & Building
  - (B) Machinery
  - (C) Furniture
  - (D) Patent
44. Financial Accounting focuses on providing Information to
- (A) Internal Managers
  - (B) Competitors
  - (C) Suppliers
  - (D) Shareholders and Investors
45. Which one is the advantage of accounting
- (A) Keeps Financial Records Organised
  - (B) Help in decision-Making
  - (C) Replacement of Memory
  - (D) All of these
46. What is the Limitation of Accounting?
- (A) Based on Historical Cost
  - (B) It may lead to window-dressing
  - (C) It is not fully exact
  - (D) All of the above
47. Which type of Accounting is mandatory
- (A) Management Accounting
  - (B) Financial Accounting
  - (C) Cost Accounting
  - (D) Social Accounting
48. Which is an output of financial accounting
- (A) Planning
  - (B) Forecasting
  - (C) Financial statements
  - (D) Budget
49. The main objective of financial Accounting is
- (A) Decision-Making
  - (B) Profit Maximization
  - (C) Providing accurate and relevant financial Information
  - (D) Cost Reduction
50. Financial Accounting deals with
- (A) Non-Monetary Transaction
  - (B) Monetary Transaction
  - (C) Future plans
  - (D) None of the above

51. Liberal credit policy leads to
- (A) Low sales
  - (B) High sales
  - (C) No sales
  - (D) Loss
52. Receivable arise due to
- (A) Cash sales
  - (B) Purchase
  - (C) Credit sales
  - (D) None of the above
53. EOQ Model minimises
- (A) Ordering cost
  - (B) Holding cost
  - (C) Production cost
  - (D) Total Inventory cost
54. The primary objective of Inventory Management is
- (A) Maximise stock
  - (B) Increasing storage space
  - (C) Increase liability
  - (D) Preventing stock outs and maintaining optimum stock level
55. Cash Required for day to day operation is related to
- (A) Speculative Motive
  - (B) Transaction Motive
  - (C) Precautionary Motive
  - (D) Investment Motive
56. Primary objective of cash management is
- (A) Minimise Cash balance
  - (B) Maximize Cash balance
  - (C) Maintain optimum Cash balance
  - (D) None of the above
57. Cash conversion cycle relates to
- (A) Fixed Assets
  - (B) Working Capital
  - (C) Capital structure
  - (D) Cost
58. Working Capital Management focuses on
- (A) Fixed Assets
  - (B) Equity
  - (C) Current Assets & liabilities
  - (D) None of the above

59. Longer production cycle requires
- (A) More working capital
  - (B) Less working capital
  - (C) Fixed capital
  - (D) None of the above
60. Permanent working capital is financed by
- (A) Short-term funds
  - (B) Long-term funds
  - (C) Trade Credit
  - (D) None of these
61. Financial leverage arises due to
- (A) Equity
  - (B) Debt
  - (C) Assets
  - (D) Revenue
62. Sales return ₹5,000 affects
- (A) Purchase
  - (B) Sales
  - (C) Expense
  - (D) Liability
63. Suspense Account arises when
- (A) No error
  - (B) Trial balance mismatch
  - (C) Profit calculated
  - (D) Ledger closed
64. Net working capital will be called positive working capital when
- (A) Current Assets exceeds current liabilities
  - (B) Current Assets equal current liabilities
  - (C) Current liabilities exceeds current assets
  - (D) None of the above
65. Which of the following factor affect the working capital requirement of Business
- (A) Nature of Business
  - (B) Credit policy
  - (C) Production policy
  - (D) All of the above
66. Working capital Management is primarily concern with
- (A) Expansion in to new Market
  - (B) Efficient Management of Current Assets and current liabilities
  - (C) Both (A) and (B)
  - (D) None of these
67. Variable working capital change with
- (A) Time only
  - (B) Production level
  - (C) Fixed Assets
  - (D) Capital

68. Working capital is expressed by
- (A) Current Asset-Current liabilities
  - (B) Current Assets + Current liabilities
  - (C) Current Assets= Current liabilities
  - (D) None of the above
69. Generally ideal Ratio for debt to equity Ratio is
- (A) 2:1
  - (B) 1:1
  - (C) 1:2
  - (D) 1:75
70. What is another term used for the total cost of capital?
- (A) Fixed capital
  - (B) Opportunity cost
  - (C) Weighted average cost of capital
  - (D) Marginal cost
71. Cost of capital Refers to
- (A) Total expenses of a firm
  - (B) Profit earned by a company
  - (C) Cost of production
  - (D) Minimum return required by Investors
72. A Newly established company can not be successful in Raising fund by
- (A) Issue of equity share
  - (B) Issue of preference shares
  - (C) Issue of debentures
  - (D) None of the above
73. The break even point may be measured in terms of
- (A) Units
  - (B) Rupees
  - (C) Capacity
  - (D) All of the above
74. Break even point is the point of
- (A) No profit & No loss
  - (B) High profit
  - (C) Low profit
  - (D) None of the above
75. Which of the following is NOT a component of capital structure
- (A) Equity share
  - (B) Preference shares
  - (C) Retained Earning
  - (D) Inventory
76. Debt financing has
- (A) No fixed obligation
  - (B) Fixed Interest Obligation
  - (C) No Risk
  - (D) No tax benefit

77. What is meant by trading on equity
- (A) Not using any borrowed funds
  - (B) Employing debt to enhance return for equity shareholders
  - (C) Decreasing the companies profit
  - (D) None of the above
78. Which factor affect capital structure
- (A) Business Risk
  - (B) Cost of capital
  - (C) Market condition
  - (D) All of the above
79. What does the term capital structure mean?
- (A) The over all assets owned by a business
  - (B) The combination of debt and equity
  - (C) Funds raised only through equity
  - (D) None of these
80. \_\_\_\_\_ stand for the Ratio between the various kinds of securities to the total capitalization.
- (A) Capital Gearing
  - (B) Capital Market
  - (C) Cost of Capital
  - (D) None of the above
81. Capitalization consist of
- (A) Equity share capital only
  - (B) Preference share capital only
  - (C) Equity, Preference capital and debenture capital
  - (D) None of these
82. In the concept of capital Gearing, A firm is said to be highly Geared when.
- (A) Ownership Capital > Creditorship capital
  - (B) Ownership capital < Creditorship capital
  - (C) Ownership capital = Creditorship capital
  - (D) None of the above
83. Capitalization is a \_\_\_\_\_ aspect of financial planning.
- (A) Quantitative
  - (B) Qualitative
  - (C) Both (A) and (B)
  - (D) None of these
84. 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 the above

85. Debenture is a
- (A) White paper
  - (B) Promissory note
  - (C) Voting paper
  - (D) All of the above
86. Ploughing-Back of profit is also known as
- (A) Retained Earning
  - (B) Debt-financing
  - (C) Reserve financing
  - (D) None of these
87. Equity shareholders are
- (A) Creditors of the company
  - (B) Owners of the company
  - (C) Debenture holders
  - (D) Employees
88. Equity share are also known as
- (A) Ordinary shares
  - (B) Preference shares
  - (C) Deferred shares
  - (D) Bond shares
89. Equity share is also called
- (A) Borrowed capital
  - (B) Fixed capital
  - (C) Loan capital
  - (D) Risk capital
90. Convertible debentures can be converted in to
- (A) Loan
  - (B) Equity Share
  - (C) Fixed Assets
  - (D) Cash
91. Debentures represent
- (A) Owned Capital
  - (B) Borrowed Capital
  - (C) Share Capital
  - (D) Reserve Capital
92. The core objective of financial Management is
- (A) Cost Minimisation
  - (B) Sales Maximisation
  - (C) Wealth Maximisation
  - (D) Profit Maximisation
93. Financial management primarily deals with
- (A) Production planning
  - (B) Marketing strategies
  - (C) Marketing policies
  - (D) Procurement of fund and their effective utilization

94. Gross Profit Ratio is calculated by

- (A)  $\frac{\text{Gross Profit}}{\text{Gross Sales}} \times 100$
- (B)  $\frac{\text{Gross Profit}}{\text{Net Sales}} \times 100$
- (C)  $\frac{\text{Net Profit}}{\text{Gross Sales}} \times 100$
- (D)  $\frac{\text{Gross Receipts}}{\text{Net Sales}} \times 100$

95. Closing stock appearing in the Trial Balance is shown

- (A) On the Dr. side of trading A/c
- (B) On the Cr. side of Trading A/c
- (C) On the Asset side of Balance Sheet
- (D) On the Cr. side of Trading A/c and on the Asset side of balance Sheet

96. The profit and loss Account shows

- (A) Financial position of the concern
- (B) Gross profit
- (C) Net profit
- (D) Net profit and financial

97. Which of the following is a capital expenditure?

- (A) Electricity charges
- (B) Rent paid
- (C) Purchase of furniture
- (D) Wages paid

98. Name of method of preparing Trial Balance is

- (A) Balance method
- (B) Total amount method
- (C) Total-cum-balance method
- (D) All of the above

99. Paid to Malini ₹11,500 in full settlement of ₹12,000. Posting will be made in Malini's A/c

- (A) 12,000 on debit side
- (B) 12,000 on credit side
- (C) 11,500 debit side
- (D) 11,500 credit side

100. The process of transferring entries from the books of original entry is called

- (A) Journalising
- (B) Posting
- (C) Totalling
- (D) Balancing

**Rough Work**  
रफ़ कार्य

**Example :**

Question :

Q. 1    (A)    (B)    (C)    (D)

Q. 2    (A)    (B)    (C)    (D)

Q. 3    (A)    (B)    (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)    (B)    (C)    (D)

प्रश्न 2    (A)    (B)    (C)    (D)

प्रश्न 3    (A)    (B)    (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 ओ.एम.आर. 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. ओ.एम.आर. 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 :** प्रश्न-पुस्तिका खोलने पर प्रथमतः जाँच कर देख लें कि प्रश्न-पुस्तिका के सभी पृष्ठ भलीभाँति छपे हुए हैं। यदि प्रश्न-पुस्तिका में कोई कमी हो, तो कक्षनिरीक्षक को दिखाकर उसी सीरीज की दूसरी प्रश्न-पुस्तिका प्राप्त कर लें।