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Name.....

Reg. No.....

**SECOND SEMESTER (CBCSS-UG) DEGREE SUPPLEMENTARY
EXAMINATION, APRIL 2025**

BCA

BCA 2C 03—FINANCIAL AND MANAGEMENT ACCOUNTING

(2019 Syllabus)

Time : Two Hours

Maximum : 60 Marks

Section A - Short Answer Type Questions*All questions can be answered.**Each question carries a maximum 2 marks.**(Ceiling 20 marks)*

1. What is Marginal Costing ?
2. What is the purpose of a Cash Book ?
3. Define Real Account with one example.
4. Who uses Management Accounting Reports ?
5. Explain the concept of a Trading Account.
6. Define Trial Balance.
7. What is meant by Flexible Budget ?
8. Define Standard Cost.
9. What is the difference between Gross Profit and Net Profit ?
10. Write a note on Personal Accounts.
11. What are the types of Journals ?
12. Write any two advantages of double-entry system.

*(Ceiling 20 marks)***Section B - Paragraph/ Problem Type Questions***All questions can be answered.**Each question carries 5 marks.**(Ceiling 30 marks)*

13. Explain the role of Management Accounting in decision-making.
14. Distinguish between Horizontal and Vertical Analysis.

Turn over

15. Write a short note on Common Size Statement.
16. Prepare a Cash Budget from hypothetical data.
17. What are the objectives of preparing a Balance Sheet ?
18. Explain the concept of Break-Even Point with diagram.
19. What are variances ? How are they calculated for Labour ?

(Ceiling 30 marks)

Section C - Essay Type Questions

*Answer any **one** of the following questions.
Each question carries 10 marks.*

20. Explain in detail the preparation of a Flexible Budget with example.
21. Discuss the components and preparation of a Trading and Profit & Loss Account.

(1 × 10 = 10 marks)