Krishna Kanta Handiqui State Open University
MCA 5th Sem. Examination, 2015

Management Accounting [MCA(S5)19]

Time : 3 Hrs. Full Marks : 80

1. Answer any five from the following questions : 5×2 = 10
(Each within 50 words)
   (a) What is accounting?
   (b) What do you mean by net profit?
   (c) What is cost accounting?
   (d) What is marginal cost?
   (e) What is accounting ratio?
   (f) What is flow chart?
2. Answer any three from the following questions : 4×3 = 12
(Each within 100 words)
   (a) What is meant by current ratio?
   (b) What is meant by budget?
   (c) Discuss four features of a computer.
   (d) Discuss the importance of cost accounting.
3. Answer any three from the following questions : 6×3 = 18
(Each within 250 words)
   (a) Discuss the cost concept of accounting.
   (b) Discuss the different parts of a computer?
   (c) Discuss the objectives of cost accounting.
   (d) Discuss the importance of marginal costing.

4. Answer any four from the following questions : 10×4 = 40
(Each within 400 words)
   (a) What are the components of final accounts? Discuss.
   (b) Discuss the limitations of accounting ratios.
   (c) Discuss the importance of budgetary control. Discuss the accounting period concept.
   (d) Discuss the advantages of marginal costing. Discuss the importance of computer in recording accounting information.
   (e) What are the different types of budget? Discuss.

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