No. of Printed Pages—2

649 (MA)

[18–HRGPKAC–MCA5S]

MCA 5th Semester Exam., 2018

MANAGEMENT ACCOUNTING

Full Marks : 80

Time : 3 hours

The figures in the margin indicate full marks for the questions

1. Answer any *five* from the following questions : 2×5=10

(a) Define book-keeping.

(b) Define financial statement.

(c) Define spreadsheet.

(d) Define cost.

(e) Define marginal cost.

(f) Define bad debt.

2. Answer any *three* from the following questions : 4×3=12

(a) Write a note on Tally software.

(b) Discuss going-concern concept.

(c) Discuss the factors that affect the profit of business.

(d) Discuss the features of a computer.

3. Answer any *three* from the following questions : 6×3=18

(a) Define working capital. Discuss the working capital cycle. 2+4=6

(b) Discuss the importance of cost-volume-profit analysis.

(c) Discuss the importance of budgetary control.

(d) Discuss the components of final account.

4. Answer any *four* from the following questions : 10×4=40

(a) Discuss the functioning of different parts of a computer.

(b) What is ratio analysis? Discuss the limitations of accounting ratios. 3+7=10

(c) Define direct cost. Differentiate between cost accounting and financial accounting. 3+7=10

(d) Journalize the following transactions :

(i) Mr. *X* started business with capital of ₹ 5,00,000

(ii) Goods purchased from Mr. *Y* on credit for ₹ 10,000

(iii) Cash deposited into bank—₹ 50,000

(iv) An amount of ₹ 5,000 paid to Mr. *Y*

(v) Cash received from Mr. *Z*—₹ 20,000

(vi) Goods sold to Mr. *Z* for ₹ 10,000

(vii) Advertisement expenses paid—₹ 10,000

(viii) Interest received—₹ 500

(ix) Discount allowed—₹ 100

(x) Salaries paid—₹ 5,000

(e) From the following information, prepare a Balance Sheet in the books of Mr. *X* as on 31.03.2018 :

Particulars	₹
Capital	1,00,000
Machinery	30,000
Furniture	15,000
Creditors	50,000
Debtors	75,000
Outstanding Wages	10,000
Cash in Hand	20,000
Cash at Bank	50,000
Bank Loan	30,000

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