

# P-821

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## MCA-14

### Management Accounting

Master of Computer Application (MCA)

4th Semester Examination, 2023 (June)

**Time : 2 Hours]**

**Max. Marks : 70**

**Note :** This paper is of Seventy (70) marks divided into two (02) Sections A and B. Attempt the questions contained in these sections according to the detailed instructions given therein. Candidates should limit their answer to the questions on the given answer sheet. No additional (B) answer sheet will be issued.

### SECTION-A

#### (Long Answer Type Questions)

**Note :** Section 'A' contains Five (05) long answer type questions of Nineteen (19) marks each. Learners are required to answer any Two (02) questions only.

(2×19=38)

1. What do you understand by marginal costing? Explain the scope and characteristics of marginal costing.

2. What are the main objectives of cost accounting? Explain the three principles of cost accounting.
3. What do you understand by Fund? Explain the funds flow statement.
4. What do you understand by final accounts? Explain how to prepare a trading account with an example.
5. What is trial balance? Explain how to prepare a trial balance statement.

## **SECTION-B**

### **(Short Answer Type Questions)**

**Note :** Section 'B' contains Eight (08) short answer type questions of Eight (08) marks each. Learners are required to answer any Four (04) questions only. (4×8=32)

**Briefly discuss any four of the followings:**

1. Break-Even Chart.
2. Scope and Importance of Budgetary Control.
3. Working capital cycle.
4. Analysis of Financial Statement.

5. Profit and loss account.
  6. Accounting Treatment of Adjustments while preparing Final Accounts.
  7. Purchase day book.
  8. Scope of Accounting.
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