

**MCA- 14**  
**Management Accounting**  
 Master of Computer Applications  
 (MCA-11/16/17)  
 Fourth Semester, Examination- 2019

**Time : 3 Hours****Max. Marks : 80**

Note : This Paper is of Eighty (80) marks divided into two (02) Sections A and B. Attempt the questions contained in these sections according to the detailed instructions given therein.

**Section- A****(Long-Answer-type questions)**

Note : Section 'A' Contains Five (05) Long-Answer type questions of Fifteen (15) marks each. Learners are required to answer any three (03) questions only.

**(3 x 15 =45)**

1. Define accounting. Explain its functions. How does it differ from book-keeping?
2. Explain the meaning of the term 'Journal' and explain its significance. Describe the different rules for journalizing the transaction with appropriate illustrations.
3. From the following balances and additional information you are required to prepare Trading Account, Profit and Loss Account, and Balance Sheet

Particulars	Rs.	Rs.
Cash	2,000	
Debtors	3,000	
Provision for Bad Debts		100
Purchases	10,500	
Prepaid Expenses	500	
Fixed Assets	5,000	
Capital		9,900
Salaries	2,000	
Sales		12,000
Creditors		1,000

**(3)**

Adjustments :

- i) Closing Stock Rs. 500
  - ii) Depreciation on fixed assets 1%.
  - iii) Rs. 100 is to be adjusted to Rent Account out of prepaid expenses account.
  - iv) 1% of the sales Rs. 2,000 is to be considered doubtful.
4. What do you understand by ratio analysis? What are its limitations? What precautions should be taken in their use?
5. What is break-even chart? What purpose does it serve? What conclusions would you draw from the position of the break-even point and angle of incidence in the break even chart?

**Section - B**

**(Short-Answer-Type questions)**

Note : Section 'B' contains eight (08) Short-answer type questions of Seven (07) marks each. Learners are required to answer any Five (05) questions only. **(5x7=35)**

S-355

P. T. O.

**(4)**

**Briefly discuss any five (05) of the following :**

1. Is accounting a Science or an Art?
2. System of accounting.
3. Various sources and uses of funds.
4. Difference between marginal costing and Absorption costing.
5. Control Ratios in Budgeting
6. Steps to convert a set of Books kept under Single Entry system into Double Entry system.
7. Various Advantages of Computerized Accounting system.
8. Various Techniques of costing.

S-355