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Roll No. :

MCA-14
Management Accounting
Master of Computer Application
(MCA -11/16/17)

4th Semester Examination June 2022

Time : 2 Hours

Max. Marks : 80

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

Section-A

(Long Answer-type questions)

Note: Section 'A' contains Five (05) Long-answer type questions of Twenty (20) marks each. Learners are required to answer any two (02) questions only.

(2 x 20 = 40)

Q.1. What are the accounting concepts and conventions?
Explain the various accounting concepts in detail.

P.T.O.

Q.2 What is trial balance? Explain its objectives. Describe the various methods of preparation of a trail balance.

- Q.3 a. What are activity/efficiency ratio?
b. The following figures related to 2017 and 2018. Calculate Inventory Turnover Ratio and Average Collection Period :

Particulars	2017(Rs.)	2018(Rs.)
Sales	33,00,000	51,20,000
Sales Return	15,000	10,000
Gross Profit on Sale	25%	20%
Debtors	2,62,500	5,10,000
Opening Stock	3,85,500	6,00,000
Closing Stock	-	9,33,000
Bills Receivable	52,500	1,20,000

Q.4 What is marginal costing? Explain its significance and limitations. What are its merits and demerits?

Q.5 What do you understand by fixed and flexible budgets? Explain in detail the technique of preparing a flexible budget.

P.T.O.

Section-B

(Short Answer-type questions)

Note: Section 'B' contains Eight (08) Short-answer type questions of ten (10) marks each. Learners are required to answer any four (04) questions. Answers of these questions must be restricted to two hundred fifty (250) words approximately.

(4 x 10 = 40)

Briefly discuss any four (04) of the following

1. End users of Accounting Information.
2. Rules Regarding Posting of Transactions into the Ledger.
3. Main objectives of Funds Flow Statement.
4. Factors Taken into Consideration for Taking Managerial Decision to Make of Buy.
5. Different Methods of Preparing Cash Budget.
6. Salient Features of Single Entry System.
7. Distinguish Between Manual and Computerized Accounting System.
8. Main Objectives of Cost Accounting.

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