

Roll No. ....

## **MCA–14**

### **Management Accounting**

Master of Computer Applications (MCA–11/16)

Fourth Semester, Examination, 2017

**Time : 3 Hours**

**Max. Marks : 60**

**Note :** This paper is of **sixty (60)** marks containing **three (03)** sections A, B and C. Learners are required to attempt the questions contained in these sections according to the detailed instructions given therein.

#### **Section–A**

##### **(Long Answer Type Questions)**

**Note :** Section ‘A’ contains four (04) long answer type questions of fifteen (15) marks each. Learners are required to answer *two* (02) questions only.

1. What do you understand by the term Book-keeping ?  
What are the advantages of Book-keeping ?
2. What is meant by Trial Balance ? How is it prepared ?  
Is it a concrete proof of accuracy of books of accounts ?

3. The following Trial Balance has been extracted from the books of Vinod Kumar on 31st Dec., 2014 :

<b>Debit Balance</b>	<b>₹</b>
Machinery	4,000
Cash at Bank	1,000
Cash in Hand	500
Wages	1,000
Purchases	8,000
Stock on 1-1-2014	6,000
Sundry Debtors	4,400
Bills Receivable	2,900
Rent	450
Commission	250
General Expenses	800
Salaries	500
	29,800

<b>Credit Balances</b>	<b>₹</b>
Capital	9,000
Sales	16,000
Sundry Creditors	4,500
Interest Received	300
	29,800

Provide for interest on capital at 5% p.a. Depreciate machinery at 10%; Wages outstanding amount to ₹ 50; Rent prepaid amounts to ₹ 100; Stock on 31-2-2014 was ₹ 8,000.

4. What is contribution ? How and why is it calculated ?  
How is it different from profit ?

### Section-B

#### (Short Answer Type Questions)

**Note :** Section 'B' contains eight (08) short answer type questions of five (05) marks each. Learners are required to answer *four* (04) questions only. Answers of these questions must be restricted to two hundred fifty (250) words approximately.

Briefly discuss any *four* (04) of the following :

1. Business Entity Concept.
2. Advantages and importance of Double Entry System.
3. Different types of Cash Book.
4. Methods of segregation of semi-variable costs into Fixed and Variable Costs.
5. Journalize the following transactions :
  - (i) Ram who owed me ₹ 2,000 failed to pay the amount. He pays a compensation of 50 paise in a rupee.
  - (ii) Received cash from Shyam for a bad debt written-off of year ₹ 1,000.
  - (iii) Goods worth ₹ 500 were given free as charity.
  - (iv) Charge interest on drawing ₹ 600.
6. Objectives of the Budgetary Control with special reference to a Large Manufacturing Concern.
7. Write short notes on the following :
  - (a) Break-even Analysis
  - (b) Salient features of Computer

8. Distinguish between Cash Basis and Accrual Basis of Accounting.

### Section-C

#### (Objective Type Questions)

**Note :** Section 'C' contains ten (10) objective type questions of one (01) mark each. All the questions of this section are compulsory.

Fill in the blanks with appropriate words or phrases :

1. The basic function of Financial Accounting is to .....
2. The amount brought in by the proprietor in the business should be credited to .....
- 3 Real accounts are related to .....
- 4 The amount of salary paid to Suresh should be debited to ..... Account.
- 5 Goods Outward Journal is meant for recording all returns of goods ..... on credit.
- 6 If closing stock appears in the trial balance, it is transferred to .....
- 7 Difference between current assets and current liabilities is known as .....
- 8 Cost Accounting is a tool of ..... accounting.
9. .... describes all forms of programmes associated with the computer.
10. .... is designed to change in accordance with the level of activity actually.