

MCA-14

Management Accounting

Master of Computer Applications (MCA-11/16/17)

Fourth Semester Examination, 2019 (June)

Time : 3 Hours]

Max. Marks : 80

Note : This paper is of Eighty (80) marks divided into three (03) sections A, B and C. 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 Nineteen (19) marks each. Learners are required to answer any two (02) questions only.

(2×19=38)

1. What is Book- keeping? Explain the role of an accountant in the present economy.
2. Explain with examples the meaning and techniques of trend analysis. Describe the importance of trend analysis in financial analysis.

3. A company manufactures a single product which it sells for Rs. 50 per unit. The company's fixed costs are Rs. 45,000 and marginal cost Rs. 35 per unit. Draw up a graph and find out break-even point.

It is proposed to install a new machinery which will increase fixed cost by Rs. 11,500 but the variable cost will reduce to Rs. 20 per unit. What will be the new break-even point? The company wishes to reduce its selling price by 20% under improved conditions.

Examine its effect.

4. What is performance budgeting? What are the stages involved in performance budgeting?

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)

1. Generally Accepted Accounting principles (G.A.A.P.).
2. Different Types of Cash Book.
3. Different methods of preparing Trial Balance.
4. Essentials of a Good Cost Accounting System.

5. From the following figures compute the Current Ratio, Acid Test Ratio, and Working Capital:

	Rs.
Stock	40,000
Prepaid Expenses	20,000
Cash	20,000
Bank	40,000
Short-term Investments	20,000
Bills Receivable	10,000
Debentures	50,000
Creditors	40,000
Outstanding Expenses	30,000
Deposits from Public Payable next Year	30,000

6. Salient Features of Computer in Management Accounting.
7. Classification of Budget on the Basis of Flexibility.
8. Distinguish between Financial Accounting and Cost 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. (10×1=10)

Fill in the blanks with appropriate words or phrases;

1. _____ refers to the techniques and processes of ascertainment of costs.
2. Return on investment is a _____ ratio.
3. Profit/P/V Ratio = _____
4. _____ is residue of material.
5. The basic function of _____ accounting is to record all business transactions.
6. Management of working capital deals with _____ liquidity.
7. Drawing account is _____ account.
8. Expenses which remains unpaid at the end of the accounting period is known as _____ expenses
9. Provision is provided for doubtful debts is based on the principle of _____
10. Depreciation account is closed by transferring to _____ account.
