

Roll No. ....

**MCA-11 (Master of Computer Application)**

**Fourth Semester, Examination-2014**

***MCA-14***

**Management Accounting**

**Time Allowed : Three Hours**

**Maximum Marks : 60**

**Note : This paper is of sixty (60) marks divided into three (03) sections. 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 any two (02) questions only. (2\*15=30)**

1. Define accounting. What are its functions and advantages?

2. What is double entry system of book-keeping? Explain its principles with examples.
3. The following trial balance has been extracted from the books of Vinod Kumar on 31st Dec. 2012 :

Debit Balances	Rs.	Credit Balances	Rs.
Machinery	4,000	Capital	9,000
Cash at Bank	1,000	Sales	16,000
Cash in Hand	500	Sundry Creditors	4,500
Wagess	1,000	Interest Received	300
Purchases	8,000		
Stock on 1.1.2012	6,000		
Sundry Debtors	4,400		
Bills Receivable	2,900		
Rent	450		
Commission	250		
General Expenses	800		
Salaries	500		
	<b>29,800</b>		<b>29,800</b>

Provide for interest on capital at 5% p.a. Depreciate machinery at 10%; wages outstanding amount to Rs. 50; rent prepaid amounts to Rs. 100; Stock on 31.12.2012 was Rs. 8,000.

4. What is contribution? How and why it is 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 any four (04) questions only. (4\*5=20)**

1. Importance and Scope of Book-keeping.
2. Meaning and Significance of Journal.
3. Different types of Cash Book.
4. Different Methods of preparing Trial Balance.
5. Journalize the following transactions:
  - i) Ram who owed me Rs. 500 failed to pay the amount. He pays a compensation of 25 paise in a rupee.
  - ii) Received cash from Shyam for a bad debt written of last year Rs. 500.
  - iii) Goods worth Rs. 400 were given free as charity.
  - iv) Charge interest on drawing Rs. 500.
6. Classification of Budget on the Basis of Flexibility.
7. Write short notes on;
  - (a) Representative Personal Account,
  - (b) Salient Features of Computer.

8. Distinguish between financial accounting and cost accounting.

**Section - C**

**(True/False/(Objective Question))**

**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)**

1. Scope of accountancy is ..... than of book-keeping.
2. Book-keeping is a systematic record of all ..... transactions.
3. Real accounts are related to .....
4. The amount of salary paid to Suresh should be debited to ..... account.
5. Ledger is a book of ..... entry.
6. Cash book maintained to record small expenses is called .....
7. Errors cancelled by themselves are called .....
8. Sales budget is ..... budget.
9. Variable cost per unit .....
10. Period Cost means .....