

S.D.E.
B.C.A. (2004 Course Sem- III : SUMMER - 2019
SUBJECT : MANAGEMENT ACCOUNTING AND CONTROL

Day : Thursday
 Date : 16/05/2019

S-2019-4968

Time : 02.00 PM TO 05.00 PM
 Max. Marks : 80

N. B. :

- 1) Attempt **ANY FIVE** questions from **Q. No. 1 to Q. No. 7.**
- 2) Every questions carries **16** marks.
- 3) Use of non-programmable calculator is **ALLOWED.**

Q. 1 Explain the term Management Accounting. Distinguish between Cost Accounting and Financial Accounting.

Q. 2 Explain the term Marginal Costing in light of its advantages and limitations.

Q. 3 Explain the following in detail:

- a) Material variances b) Labour variances

Q. 4 Elaborate various advantages and limitations of ratio analysis technique in detail.

Q. 5 Write short notes on **ANY TWO** of the following:

- a) Balance sheet
- b) Classification of Cost
- c) Functions of Management Accounting
- d) Cash Budget

Q. 6 Journalize the following transactions in the books of M/S. Ishan.

February, 2018	Particulars
Feb 1	Madhura started business with cash Rs. 5,00,000/- and computer worth Rs. 50,000/-
Feb 4	Deposited Rs. 3,00,000/- into IDBI Bank.
Feb 5	Paid Rs. 2,500/- for commission by cash.
Feb 8	Purchased goods from Anu Rs. 30,000/-.
Feb 12	Sold goods to Rani worth Rs. 40,000/-.
Feb 15	Received interest Rs.5,000/- by cheque.
Feb 20	Purchased furniture worth Rs. 20,000/- by cheque.
Feb 28	Paid salaries Rs. 30,000/- by cheque.

Q. 7 From give information calculate:

- a) Material cost variance
- b) Material price variance
- c) Material usage variance from the given information.

	Actual Data		Standard Data	
Material	Quantity (kg.)	Price (Rs.)	Quantity (kg.)	Price (Rs.)
A	90	12	100	10
B	220	22	200	20
C	310	30	300	30

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