

**M.H.A. SEM-I (2012 COURSE) (CHOICE BASED CREDIT
SYSTEMS) : SUMMER - 2018**

SUBJECT: MANAGEMENT ACCOUNTING

Day: **Friday**
Date: **20/04/2018**

Time: **10.00 AM TO 01.00 PM**
Max. Marks: 60

S-2018-1142

N.B.:

- 1) Solve any **TWO** from Q. No. 1, 2 and 3.
- 2) Solve any **TWO** from Q. No. 5, 6 and 7.
- 3) **Q. No. 4 and 8 are COMPULSORY.**
- 4) Answers to both the sections should be written in **SEPARATE** answer book.

SECTION-I

- Q.1** Explain the Golden Rules of accounts with example. (07)
- Q.2** Explain Purchase To Payment Cycle. (07)
- Q.3** Bifurcate the following between fixed cost, variable cost and semi variable cost. (07)
- | | | | |
|-----------------|------------------------|---------|----------------|
| a) Depreciation | b) Purchases | c) Rent | d) Electricity |
| e) Taxes | f) Commission on sales | | g) Transport |
- Q.4** Write Short Notes on any **FOUR** of the following: (16)
- a) Unit costing and Batch costing
 - b) Depreciation
 - c) Trial Balance
 - d) Going Concern Principle
 - e) Indirect Costs

SECTION-II

- Q.5** Pass the journal entries in the books of Ram from following information. (07)
- Date**
- 1/ 4/ 15 Started business with capital Rs. 50,000/-
- 20/4/15 Purchases of Rs. 1,00,000/-, made on credit basis.
- 31/7/15 Sales of Rs. 75,000/-, on cash basis.
- 9/12/15 Salary paid of Rs. 25,000/-.
- 31/3/16 Depreciation on Machinery Rs. 8,000/-.
- Q.6** Prepare Trial Balance from following as on 31/3/2015 (07)

Particulars	Rs.
Drawings	25,000
Purchases	80,000
Sales	1,25, 000
Advertisement	10,000
Transport	5,000
Rent Received	21,000
Freight	5,000
Tax paid	11,000
Commission	10,000

- Q.7** Explain the Types of Cost with examples. (07)
- Q.8** Write short notes on any **FOUR** of the following: (16)
- a) Fixed Assets
 - b) Current Liabilities
 - c) Trading Account
 - d) Cash method of Accounting
 - e) Direct material and Indirect material