

S.D.E.

B.C.A. (2004 COURSE SEM- III : SUMMER - 2018

SUBJECT : MANAGEMENT ACCOUNTING AND CONTROL

Day : Tuesday
Date : 05/06/2018

S-2018-4353

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

N.B.:

- 1) Attempt **ANY FIVE** questions from Section-I and **ANY TWO** questions from Section-II.
- 2) Figures to the **RIGHT** indicate full marks.
- 3) Answers to both the section should be written in **SEPARATE** answer books.
- 4) Use of non-programmable calculator is **ALLOWED**.

SECTION - I

- Q. 1** Explain the following Accounting Conventions with examples: (10)
- a) Convention of Materiality
 - b) Convention of Conservatism
- Q. 2** Write a note on Written Down Value Method of Depreciation. (10)
- Q. 3** Explain the Elements of Costs with examples. (10)
- Q. 4** Explain the following terms: (10)
- a) Break Even Analysis
 - b) Margin of Safety
- Q. 5** Explain the usefulness of Variance Analysis. (10)
- Q. 6** Write short notes on **ANY TWO** of the following: (10)
- a) P/V Ratio
 - b) Entity Concept
 - c) Flexible Budget

SECTION - II

- Q. 7** Journalize the following Transaction in the Books of Aman: (15)

July 1	Started business with cash Rs. 5,00,000/- and Machinery worth Rs. 8,00,000/-
July 2	Paid for Wages Rs. 85,000/-.
July 3	Purchased Material worth Rs. 87,000/- from Mayur.
July 4	Paid Electricity bill Rs. 25,000/-.
July 5	Sold goods on cash basis Rs. 43,000/-.
July 6	Purchased goods worth Rs. 6,50,000/- from Radhika.
July 7	Received Interest Rs. 15,000/- by cheque.
July 8	Paid for Repair & Maintenance Rs. 12,000/-.

- Q. 8** a) Distinguish between Financial Accounting and Cost Accounting. (08)
b) Explain the Usefulness of Ratio Analysis. (07)
- Q. 9** Define Management Accounting. Explain Scope and Functions of Management Accounting. (15)

* * * * *