

S.D.E.
B.C.A. (2004 Course Sem- III : WINTER - 2018
SUBJECT : MANAGEMENT ACCOUNTING AND CONTROL

Day : Saturday
Date : 08/12/2018

W-2018-4515

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 Principles of Double Entry Book Keeping System and process of journalizing transactions. (10)
- Q. 2** Define the term cost. How costs are classified Function Wise? (10)
- Q. 3** What is the purpose of providing Depreciation on Fixed Assets? Explain Written Down Value method of Depreciation. (10)
- Q. 4** Explain Allocation and Apportionment of Costs. (10)
- Q. 5** Write a note on Budgetary Control. (10)
- Q. 6** Write short notes on **ANY TWO** of the following: (10)
- a) Convention of Convertism
 - b) Margin of Safety
 - c) Profit and Loss A/c

SECTION - II

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

June 1	Invested an Equipment worth Rs. 10,00,000/- into the business.
June 2	Paid for Salary Rs. 1,50,000/- by cheque.
June 3	Sold goods worth Rs. 60,000/- at 2% trade Discount to Medha.
June 4	Purchased goods worth Rs. 7,00,000/- from Madhura.
June 5	Purchased Machinery worth Rs. 12,00,000/- from Bharat Ltd.
June 7	Paid Travelling Expenses Rs. 52,000/-.
June 8	Received Rent Rs. 45,000/- from Amit.
June 9	Sold old Motor Car worth Rs. 4,00,000/- for Rs. 3,50,000/-.

- Q. 8** Define Management Accounting. Explain Functions of Management Accounting. (15)
- Q. 9** Write a detailed note on Variance Analysis of Material Cost and Labour Costs. (15)