

**M.H.A. SEM-I (2012 COURSE) (CHOICE BASED CREDIT
SYSTEMS) : WINTER - 2017
SUBJECT: MANAGEMENT ACCOUNTING**

Day: **Friday**
Date: **24/11/2017**

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

W-2017-1027

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 term Accounting Cycle & any 3 accounting concepts. (07)
- Q.2** Which are different types of Accounts? Explain with example. (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) Balance sheet
 - b) P and L Account
 - c) Process Costing
 - d) Accrual method of Accounting
 - e) Management Accounting

SECTION-II

- Q.5** Pass the journal entries in books of Ram from following information. (07)
- Date**
- 20/4/15** Paid Rs. 26,000/- for brokerage in Cash.
- 20/5/15** Purchased machine at Rs. 25,000/- paid transport Rs. 2,000/-.
- 30/7/15** Received Rs. 5,000/- dividend.
- 1/9/15** Bad debts Rs. 6,000/-.
- 30/3/16** Drawings from business are Rs. 55,000/-.
- Q.6** Prepare Trial Balance from following as on 31/3/2016 in books of Suresh (07)

Particulars	Rs.
Drawings	50,000
Purchases	1,60,000
Sales	2,50,000
Advertisement	20,000
Transport	10,000
Rent Received	42,000
Freight	10,000
Tax paid	22,000
Commission	20,000

- Q.7** Explain in brief the Elements Of Costs with example. (07)
- Q.8** Write short notes on any **FOUR** of the following: (16)
- a) Batch costing
 - b) Direct and Indirect labours
 - c) Current Assets
 - d) Ledgers
 - e) Double entry book keeping Accounting