

S.D.E.

B.C.A. (2004 COURSE SEM- III : WINTER - 2017
SUBJECT : MANAGEMENT ACCOUNTING AND CONTROL

Day : **Tuesday**
Date : **26/12/2017**

Time : **10.00 AM TO 1.00 PM**
Max. Marks : 80.

W-2017-4162

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 Concepts with examples: **(10)**
- a) Entity Concept
 - b) Accounting Period Concept
- Q. 2** What do you mean by Depreciation? Explain Straight Line Method of Depreciation. **(10)**
- Q. 3** How the costs are classified on the basis of Elements? Explain with examples. **(10)**
- Q. 4** Distinguish between Financial Accounting and Cost Accounting. **(10)**
- Q. 5** Write a note on Marginal Costing as a technique of Management Accounting. **(10)**
- Q. 6** Write short notes on **ANY TWO** of the following: **(10)**
- a) Fixed Cost and Variable Cost
 - b) Balance Sheet
 - c) Absorption of Costs

SECTION - II

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

April 1	Invested Cash Rs. 1,20,000/- and Machinery worth Rs. 5,00,000/- into the business.
April 2	Paid for Office Expenses Rs. 15,000/-
April 3	Received Cash from Abhay Rs. 1,28,000/- and allowed him discount Rs. 2,000/-
April 4	Sold goods worth Rs. 8,00,000/- to Neha.
April 5	Purchased Furniture worth Rs. 6,00,000/- from Rachana Furniture
April 6	Purchased goods worth Rs. 4,50,000/- from Rohit.
April 7	Received Commission Rs. 15,000/-
April 8	Purchased goods on cash Rs. 12,000/-

- Q. 8** Explain Advantages and Limitations of Budgetary Control. **(15)**
- Q. 9** a) Explain usefulness of Ratio Analysis. **(08)**
b) What are the different types of Ratios? **(07)**

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