

CDOE
BACHELOR OF COMPUTER APPLICATIONS
B.C.A. Sem-III : WINTER :- 2021
SUBJECT: MANAGEMENT ACCOUNTING & CONTROL

Day : Friday
Date 18-02-2022

W-5329-2021

Time : 10:00 AM-01:00 PM
Max. Marks: 80

N. B. :

- 1) Attempt **ANY FIVE** questions from **Q. No. 1 to Q. No. 7**.
- 2) Every questions carries **16** marks.
- 3) Use of non-programmable calculator is **ALLOWED**.

- Q. 1** Define Financial Accounting. Elaborate various accounting concepts in detail.
- Q. 2** Write a detailed note on Written Down value Method of Depreciation.
- Q. 3** Explain the objectives and scope of Management accounting in detail.
- Q. 4** Explain the term "Budget". Elaborate the various advantages and limitations of Budgetary control in detail.
- Q. 5** Write short notes on **ANY TWO** of the following:
- a) Journal
 - b) Absorption of Cost
 - c) Break Even Point
 - d) Liquidity Ratios
- Q. 6** Journalize the following transactions in the books of M/S. Kiran.

March, 2018	Particulars
March 1	Kiran started business with cash Rs. 1,00,000/- and furniture worth Rs. 25,000/-
March 3	Deposited Rs. 50,000/- into Bank.
March 7	Purchased goods from Sonia Rs. 25,000/-
March 8	Paid wages Rs. 1,500/- by cash.
March 12	Received interest Rs. 3,000/-.
March 15	Sold good to Amit worth Rs.35,000/-.
March 18	Withdrew Rs. 5,000/- from personal use.
March 20	Amit paid Rs. 30,000/- for full settlement of his account.

- Q. 7** From give information calculate:
- a) Material cost variance
 - b) Material price variance
 - c) Material usage variance

Material	Actual Data		Standard Data	
	Quantity (kg.)	Price (Rs.)	Quantity (kg.)	Price (Rs.)
P	110	110	100	100
Q	220	140	200	150
R	380	210	400	200

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