



**ADAMAS UNIVERSITY**  
**END-SEMESTER EXAMINATION: JANUARY 2021**  
(Academic Session: 2020 – 21)

<b>Name of the Program:</b>	<b>MCA</b>	<b>Semester:</b>	<b>III</b>
<b>Paper Title :</b>	<b>Accounting &amp; Management</b>	<b>Paper Code:</b>	<b>MBA52155</b>
<b>Maximum Marks :</b>	<b>40 Marks</b>	<b>Time duration:</b>	<b>3 Hours</b>
<b>Total No of questions:</b>	<b>8</b>	<b>Total No of Pages:</b>	<b>2</b>
<i>(Any other information for the student may be mentioned here)</i>			

*Answer all the Groups*

**Group A**

**1. Answer all the questions**

**5 x 1 = 5**

- (a) What do you understand by Book-keeping?
- (b) What is Ledger?
- (c) What kind of information can get from the Balance Sheet?
- (d) Define time study and motion study.
- (e) What is unity of command?

**Group B**

**Answer any *three* of the following**

**3×5=15**

- 2.** Discuss the errors that can be disclosed by Trial Balance.
- 3.** Journalise the following transactions:
  - 01.01.2019     Started business with cash Rs. 50,000
  - 08.01.2019     Cash deposited into bank Rs. 10,000
  - 12.01.2019     Goods purchased in cash Rs. 20,000
  - 14.01.2019     Electric bill paid Rs. 3,000
  - 15.01.2019     Goods sold for Rs, 12,000
- 4.** Write a short note on contingency theory.
- 5.** Write a short note on design of a basic system.

**Group C****Answer any two of the following****2×10=20**

**6.** From the following Trial Balance and additional information, you are required to prepare Trading and Profit & Loss account and Balance Sheet.

Trial Balance as on 31.12.2019

Particulars	Dr.	Cr.
Capital		20,000
Sundry Debtors	5,400	
Drawings	1,800	
Machinery	7,000	
Sundry Creditors		2,800
Wages	10,000	
Purchases	19,000	
Opening stock	4,000	
Bank	3,000	
Carriage Inward	300	
Salaries	400	
Rent and taxes	900	
Sales		29,000
	<hr/> 51,800	<hr/> 51,800

Additional Information:

(i) Closing Stock Rs. 1,200

(ii) Depreciation on machinery 10% p.a.

**7.** Write short notes on: (a) Entity Concept, (b) Money Measurement Concept.      5 + 5

**8.** What are the needs according to Maslow's hierarchy of needs theory? Explain with a diagram.