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# Roll No .....

# **MCA-205**

# MCA. II Semester

Examination, June 2013

# **Accounting & Management Control**

Time: Three Hours

Maximum Marks: 70

Note: Attempt one from each unit. Each Question carries equal marks.

# Unit - I

Explain Journal and its importance. What are rules of Journal entry.

# OR

Write about division and advantages of Ledger.

# Unit - II

What is financial Accounts? Define method of preparing financial Accounts.

#### OR

4. Write about Trading and Profit & Loss A/C.

# Unit - III

5. What is the difference between funds flow statement and cash flow statements?

# OR

6. Write notes on 'Inventory Valuation'.

# Unit-IV

7. Explain computation of material and labour variances.

# OR

What is the difference between budgetary control and standard costing.

#### Unit - V

9. Explain management control and its characteristics.

# OR

- 10. Write short notes following:
  - a) Control centre
  - b) Responsibility centre
  - c) Revenue centre
  - d) Profit centre.

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