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Roll No

MCA-205

MCA. II Semester

Examination, December 2016

Accounting and Management Control

Time : Three Hours

Maximum Marks : 70

Note: Attempt any five questions. All questions carry equal marks.

1. a) Define meaning and objects of accounting. 7
b) What is rules of journalizing? 7
2. Explain trading and profit and loss account and balance sheet? 14
3. a) Define FIFO and LIFO methods. 7
b) What is funds flow statement? 7

OR

4. Write short notes on :
a) Cost volume profit analysis 7
b) Inventory pricing 7
5. The standard cost card for a product shows :
Material cost 2kg @ Rs. 2.50 each Rs. 5.00 per unit
Wages 2 hours @ Rs. 10 each Rs. 20 per unit
The actual which have emerged from business operations are as follows :
Production 8000 units
Material consumed 16500kg @ Rs.2.40 each Rs. 39.600
Wages paid 18000 hour @ Rs. 8 each Rs. 144000
Calculate the appropriate material and labour variances. 14

6. a) Define management control and its characteristics. 7
b) Explain budgetary control. 7
7. Write short notes on :
a) Outstanding expenses and prepaid expenses. 7
b) Bad debts and provision for bad debts. 7
8. Define concepts of Responsibility centers. And explain all centers. 14
