

MCA-14

December – Examination 2022

MCA Examination

Management Accounting

Paper : MCA-14

Time : 3 Hours]

[Maximum Marks : 80

Note :- The question paper is divided into three Sections A, B and C. Write answers as per the given instructions.

Section-A

8×2=16

(Very Short Answer Type Questions)

Note :- Answer all questions. As per the nature of the question delimit your answer in one word, one sentence or maximum up to **30** words. Each question carries 2 marks.

1. (i) What are the components of Financial Statements ?

- (ii) Explain the meaning of Accounting.
- (iii) Define the Trading Account.
- (iv) Explain the meaning of Out of Pocket Cost.
- (v) Mention *two* features of Budget.
- (vi) Write the meaning of Standard Cost.
- (vii) What is Negative Working Capital ?
- (viii) What is Debenture ?

Section-B **4×8=32**

(Short Answer Type Questions)

Note :- Answer any *four* questions. Each answer should not exceed **200** words. Each question carries 8 marks.

- 2. Explain the Marshalling of Balance Sheet.
- 3. Distinguish between Gross Working Capital and Net Working Capital.
- 4. Explain the meaning of Ratio Analysis.
- 5. Discuss purpose of Budget.
- 6. Identify *three* applications of Marginal Costing.
- 7. Elaborate the meaning of Share and Share Capital.

- 8. Distinguish between Capital Structure and Financial Structure.
- 9. Analyse the variance with suitable example.

Section-C **2×16=32**

(Long Answer Type Questions)

Note :- Answer any *two* questions. You have to delimit your each answer maximum up to **500** words. Each question carries 16 marks.

- 10. What is Balance Sheet ? Write down the steps for preparation of Balance Sheet.
- 11. What is Budget ? Classify the various parts of Budget.
- 12. Explain the Cash Flow Statement as per Accounting Standard 3.
- 13. Explain the determinants of Working Capital Requirement.