

MCA-14**June/December – Examination 2020****Master of Computer Application
(II Year) Examination****Management Accounting****Paper : MCA-14***Time : 2 Hours]**[Maximum Marks : 80*

Note :- The question paper is divided into two Sections A and B. Write answers as per 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 do you understand by the Scope of Accounting ?
- (ii) What is the Double Entry System ?
- (iii) What is a Trading Account ?

- (iv) What is the meaning of Profit and Loss Account ?
- (v) What is the working concept of the Format of the Balance Sheet ?
- (vi) What is the meaning of Ratio Analysis ?
- (vii) Write any two benefits of Accounting Ratios ?
- (viii) What is the Cash Flow Statement ?

Section-B **4×16=64**

(Short Answer Type Questions)

Note :- Answer any *four* questions. Each answer should not exceed **200** words. Each question carries 16 marks.

- 2. Discuss the Classification of Cost.
- 3. Discuss various types of Cost Centres.
- 4. Discuss Purpose of Budget.
- 5. Explain the role of the Classification of Budgets.
- 6. Discuss advantages of Marginal Costing.
- 7. Describe Share and Share Capital.

- 8. Describe the Cost of Capital.
- 9. Explain Determinants of Working Capital Requirement.