

Roll No.....

**MCA - 205****MCA II Semester**

Examination, December, 2012

**Accounting & Management Control***Time : Three Hours**Maximum Marks : 70*

- Note : 1. Attempt any one from each unit.  
2. All questions carry equal marks.

**UNIT - I**

- 1) Explain the meaning of the term "Real Accounts".

OR

- 2) Briefly explain the difference between;
- Personal and Impersonal Accounts
  - Real Accounts and Nominal Accounts.

**UNIT - II**

- 3) What is the difference between Trading and Manufacturing Account?

OR

- 4) Explain the :
- Bad debts
  - Provision for bad - debts.

[2]

**UNIT - III**

- 5) Explain the term FIFO method of stock valuation.

OR

- 6) Write about preparation of funds flow statement.

**UNIT - IV**

- 7) Explain in brief the computation of material and labour variances.

OR

- 8) Write short notes on following :

- Flexible budget
- Cash budget

**UNIT - V**

- 9) Explain the concept of Inter-divisional transfer pricing.

OR

- 10) What is Management control? Discuss the main advantage and limitations of control.

\*\*\*\*\*