

Roll No. ....

**Y – 3641 (A)**  
**B.C.A. (Fourth Semester) (SPECIAL) EXAMINATION,**  
**August 2021**  
**(SECOND CHANCE)**  
Paper – 404

**ACCOUNTING AND MANAGEMENT CONTROL**

*Time : Three Hours*

*Maximum Marks : 80*

*Minimum Pass Marks : 32*

**Note**—Attempt *all* questions.

1. What is Cash Book ? State its characteristics. Why it is not necessary to open a Cash Account in the Ledger ? 16
2. From the following prepare Vipul Trader's Trading and P&L A/c as B/S— 16

	Rs.		Rs.
Wages	800	Sales	30,000
Cost of good sold	19,000	Capital	9,000
Sundry Exp.	1,000	Provision	2,500
Salaries	300	Creditors	2,400
Debtors	5,000	Outstanding Salaries	300
Machinery	2,000		
Closing Stock	6,000		
Building	4,100		
Cash	6,000		
	44,200		44,200

Adjustments : Depreciation of Building at 10%. Provision for Bad debts at 10% on Debtors. Debtors include Rs. 2,000 receivable from Vipul and Creditors include Rs. 1,000 payable to Vipul.

3. Discuss the different methods of Pricing the materials issued from stores for production. 16
4. From the following information, find out the works cost of a product under Halsey premium scheme and Rowan premium scheme : 16

Standard Time	8 hours
Actual Time	6 hours
Rate of wages per hour	Rs. 5
Cast of material of product	Rs. 50
Factory overheads of direct wages	200%
Rate of premium	50%
5. What do you understand by financial functions ? Describe various finance functions. 16

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