

Reg. No:.....

Second Year MHA Degree Examinations, December 2012

Management Accounting and Cost Accounting

Time: 3 Hours Total Marks: 100

- Answer all questions. Draw diagrams wherever necessary
- Write section A and section B in separate answer books. Do not mix up questions from section A and section B.

QP CODE: 204380 Section A – Management Accounting Marks: 50

Essay: (20)

1. From the following trial balance of Mr. Prasad, prepare trading profit and loss account and balance sheet as at 31 March 2012. Stock as on 31st March 2012 Rs. 12,000.

Trial balance as at 31.3.2012

Particulars	Debit	Credit
Opening Stock	1500	
Purchases	25000	
Sales		78000
Debtors	6000	
Capital		20000
Drawings	5000	
Plant and Machinery	15800	
Bills Receivable	2500	
Land and Building	30000	
Bills Payable		5000
Salaries	12000	
Trade expense	7000	
Rent, Rates and Insurance	1200	
Stationery	700	
Creditors		8000
Bad Debts	300	
Furniture	3500	
Cash	500	
Total	11100	111000

Short essay: (10)

2. What do you mean by accounting concepts. Explain any four accounting concepts.

Short notes: (4x5=20)

3. What are the objectives of book keeping.