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## MCADD-404

### M.C.A. (Dual Degree/Integrated Course), IV Semester

Examination, November 2018

### Accounting and Financial Management

Time : Three Hours

Maximum Marks : 70

- Note:* i) Attempt any five questions.  
ii) All questions carry equal marks.

1. a) Write about rules of Debit and Credit of Account. 7
- b) What is Double Entry System of Accounting? 7
2. a) Prepare trading account for the year ending March 31, 2005 from the following balances as on March 31, 2005. 7

	Rs.
Opening Stock	20,000
Sales	2,70,000
Purchases	1,50,000
Carriage inwards	2,000
Wages	3,500
Sales Returns	5,000
Clearing Charges	10,000
Purchases Returns	2,500
The closing stock of goods Rs. 30,000.	

- b) Write a short note on Balance Sheet. 7

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3. a) Write a short note on funds flow statement. 7
- b) Define Inventory Pricing. 7
4. Write a short note Cost Volume Profit analysis. 14
5. Explain the preparation of cash budget and flexible budget. 14
6. What are the concepts of responsibility centers? 14
7. What do you mean by computation of material and labour variances? 14
8. Short notes:-
  - a) Transfer pricing. 7
  - b) Provision for discount on debtors and creditors. 7

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