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**6912**

Register Number:

Name of the Candidate:

**M.B.A. DEGREE EXAMINATION, May 2015**

**(HOTEL MANAGEMENT AND TOURISM)**

**(SECOND YEAR)**

**210: FINANCIAL AND MANAGEMENT ACCOUNTING**

Time: Three hours

Maximum: 75 marks

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**SECTION - A**

**Answer any FIVE questions**

**(5 × 3 = 15)**

1. What is the management accounting?
2. Define a balance sheet?
3. What are devices used in analysing financial statement?
4. Define managerial cost.
5. What is trend ratio?
6. What is balance sheet?
7. What is budgetary control?
8. Define master budget.

**SECTION - B**

**Answer any THREE questions**

**(3 × 10 = 30)**

9. Explain any three methods of ranking investment proposal?
10. What is the major difference between the trading account and profit and loss account?
11. Explain the use of budgetary control?
12. Explain the role of marginal costing?
13. What are the sources and uses of funds?

**SECTION - C**

**Answer any TWO questions**

**(2 × 15 = 30)**

14. Discuss the concept and growth of management accounting and explain the uses of management accounting in business?
15. Explain the preparation of master budgets and other budgets in detail and discuss the organisation for budgetary control?

16. From the following balance extracted from the books of Hair Ram on 31<sup>st</sup> December 2012 prepare trading and profit and loss account and balance sheet.

Particulars	₹	Particulars	₹
Stock opening	9,600	Repair to plant	160
Wages and salaries	3,200	Cash in hand & Bank	200
Commission on purchases	200	Debtors	4,000
Freight	300	Income tax	550
Purchases less return	11,850	Drawings	650
Sales less return	24,900	Capital	5,000
Trade expenses	20	Bills payable	500
Bills receivable	600	Loan	900
Rent	200	Discount on purchase	400
Plant	2,000	Creditors	2,330
Bad debts	500		

17. a) Prepare a trail balance of MNO as on 31<sup>st</sup> March 2013 from the following ledger balance.

Particulars	₹
Purchase	60,000
Reserves fund	20,000
Sales	1,00,000
Purchase return	1,000
Sales return	2,000
Opening stock	30,000
Closing stock	40,000
Expenses	20,000
Outstanding Expenses	2,000
Bank balance (Dr)	5,000
Asset fixed	50,000
Debtors	80,000
Creditors	30,000
Capital	94,000

- b) From the following information prepare the trading account for the year ending on 31<sup>st</sup> March 2013.

Opening stock 150000, cash sales 60,000, credit sales 1,20,000, return outward 10,000, wages and salary 4,000, carriage inwards 2,000, freight inwards 3,000, cartage inwards 1,000, cash purchase 50,000, credit purchase 1,00,000, return inwards 20,000, closing stock as an 31.03.2013- 90,000, but its market value 84,000.

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