QP Code: R262E011 Reg. No | | | | | | | | | | AY 25

# Gandhi Institute of Engineering and Technology University, Odisha, Gunupur
# (GIET University)

B.C.A. (Second Semester - Regular) Examinations, May – 2026

## BCA252005- Management Accounting

Time: 3 hrs Maximum: 60 Marks

**(The figures in the right hand margin indicate marks)**

**PART – A** **(2 x 5 = 10 Marks)**

Q.1. Answer ***ALL*** questions

| | Question | CO # | Blooms Level |
|---|---|---|---|
| a. | Describe the types of Assets with examples. | CO1 | K1 |
| b. | Write down the need for preparing Subsidiary books. | CO2 | K2 |
| c. | Explain the role of management accounting in decision making. | CO3 | K2 |
| d. | Write down about margin of safety. | CO6 | K2 |
| e. | What do you mean by negative working capital? | CO5 | K2 |

**PART – B** **(10 x5=50 Marks)**

Answer ***ALL*** questions

| | Question | Marks | CO # | Blooms Level |
|---|---|---|---|---|
| 2. a. | Write down the process of preparing journal as per accounting system. | 5 | CO1 | K2 |
| b. | Write down the meaning and objectives of preparing Subsidiary books. | 5 | CO2 | K2 |
| | (OR) | | | |
| c. | Journalize the following transactions in the books of M/s. Aditya Traders for April 2026: | 10 | CO1 | K5 |

- April 1: Started business with Cash ₹. 5,00,000 and Furniture ₹. 50,000.
- April 4: Opened a bank account by depositing ₹. 2,00,000
- April 8: Purchased goods from Vishal for ₹. 40,000
- April 12: Sold goods to Rohan for ₹. 20,000
- April 15: Paid to Vishal ₹. 38,000 in full settlement of his account.
- April 20: Withdrew ₹. 5,000 from bank for office use
- April 25: Paid Salaries ₹ 15,000 and Rent ₹ 5,000 by cheque.
- April 27: withdraw cash from bank for personal use ₹ 10,000
- April 29: Received a cheque from Rohan for ₹20,000
- April 30: paid wages and electricity ₹ 5,000 and ₹3,000 Respectively.

| | Question | Marks | CO # | Blooms Level |
|---|---|---|---|---|
| 3.a. | Explain the Features and advantages of cash book. | 5 | CO2 | K3 |
| b. | Write down the meaning and objectives of preparing Subsidiary books. | 5 | CO2 | K3 |
| | (OR) | | | |
| c. | Prepare triple column cash book from the following information: | 10 | CO2 | K6 |

| Date | Particulars | Amount(₹.) |
|---|---|---|
| Nov. 01 | Business started with Cash | 1,50,000 |
| Nov. 03 | Purchased goods from Harish | 30,000 |
| Nov. 05 | Sold goods for cash | 12,000 |
| Nov. 08 | Purchased furniture for cash | 5,000 |
| Nov. 10 | Cash paid to Harish | 15,000 |
| Nov. 13 | Paid sundry expenses | 200 |

| | | |
|---|---|---|
| Nov 16. | Paid cheque to Harish in full settlement of his debt | 14,500 |
| Nov 21 | Received cheque from Kesav discount allowed ₹200 | 10,000 |
| Nov 25 | Paid in to Bank | 5,000 |
| Nov 29 | Paid salaries to staff by cash | 12,000 |

| | | | | |
|---|---|---|---|---|
| 4.a. | Explain about ledger accounts. How to prepare ledger accounts write with example? | 5 | CO1 | K2 |
| b. | Explain the meaning and objectives of trial balance. | 5 | CO2 | K2 |
| | (OR) | | | |
| c. | Write down the functions and role of management accounting in decision making in the modern accounting system. | 10 | CO3 | K2 |
| 5.a. | Explain the break even point by graphical method with an assumed schedule. | 10 | CO4 | K2 |
| | (OR) | | | |
| b. | Calculate: | 10 | CO4 | K4 |

- Break even point,
- P/V ratio,
- Fixed cost,
- sales required to earn a profit of ₹ 2,00,000
- Profit at the sale of ₹ 18,00,000 from the following:

Given information:

| | Year 2016 | year 2017 |
|---|---|---|
| | ₹ | ₹ |
| Sales | 10,00,000 | 15,00,000 |
| Profit/loss …… | (– 20,000 ) | 30,000 |

| | | | | |
|---|---|---|---|---|
| 6.a. | Briefly explain the factors determining working capital in detail. | 10 | CO6 | K2 |
| | (OR) | | | |
| b. | Evaluate and Estimate the Working Capital Requirement of a firm on the basis of the following information: | 10 | CO6 | K5 |

A company provides the following cost data per unit for its product:

- Raw Materials: ₹50
- Direct Labour: ₹20
- Overheads: ₹30
- Total Cost: ₹100
- Profit: ₹20
- Selling Price: ₹120

Additional Information:

1. Average raw materials in stock: 1 month.
2. Work-in-process (WIP) period: 2 month
3. Finished goods in stock: 1 month.
4. Credit allowed to Debtors: 2 months (Calculated on sales).
5. Credit allowed by Suppliers: 1 month. (on material)
6. Cash at bank is expected to be: ₹3,00,000
7. Annual Production: 52,000 units.

Prepare a statement showing the Working Capital Requirement

--- End of Paper ---