

SEAT No. _____

No. of Printed Pages : 4

SARDAR PATEL UNIVERSITY

M.COM. (2nd Semester) Examination (CBCS)

MANAGEMENT ACCOUNTING – PB02CCOM03

[36E]

Time: 10:00 am to 1:00 pm

Total Marks: 70

Date: 06-04-2017

Note: Figures to the right indicates full marks of the questions.

SECTION - I

- Q.1 Explain the principles of Management Accounting and distinguish between Financial Accounting and Management Accounting. (17)

OR

- Q.1 Discuss the functions and evolution of Management Accounting in detail. (17)
- Q.2 Clarify the concept of H.R. Accounting and explain its objectives and importance. (18)

OR

- Q.2 (A) Explain the approaches of Human Resource Accounting in brief. (12)
- Q.2 (B) From the following information compute the value of H.R. of an employee group with an average age of 58 years. (6)
- (1) Annual average earning of an employee till the retirement age : 80,000/-
- (2) Age of retirement : 60 years
- (3) Cost of capital : 10%
- (4) No. of employees in group : 10

SECTION - II

- Q.3 (A) Distinguish between CCA and CPP. (7)
- Q.3 (B) From the following data computes the Net Monetary Result of C & D Co. Ltd. as on 31-12-2016. (10)

Particulars	01-01-2016 (Rs.)	31-12-2016 (Rs.)
Cash	20,000	40,000
Book debts	80,000	1,00,000
Creditors	60,000	80,000
Loan	80,000	80,000

price index:

01-01-2016	= 200
31-12-2016	= 300
Average	= 250

(P.T.O.)