

SMT.S.I.PATEL IPCOWALA COLLEGE OF COMMERCE -PETLAD

INTERNAL EXAMINATION (2017-18)

M.COM SEM-2

COST AND MANAGAEMENT ACCOUNTING-II

(PB02CCOM23)

DATE:-01-03-2018

TIME:- 9-30 TO 10.30

MARKS:- 40

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Q-1 Explain difference between Management Accounting Method and Financial Accounting Method.

OR

Q-1 Clarify the concept of Human Resource Accounting and discuss its approaches of evaluation.

Q-2 (A) From the following data computes the Net Monetary Result of Shri Ram & Co.Ltd as on 31-12-14

Particular	01-01-14	31-12-14	INDEX NO	
Cash	10000	20000	--	
Book debts	40000	50000	01-01-14	200
Creditors	30000	40000	31-12-14	300
Loan	40000	40000	Average	240

Ans. IS
7500 ✓
Gain

(B) State the advantages of accounting for price level change?

OR

Q-2 what do you mean by Environmental Accounting? Discuss its Approaches in detail.