

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

SECTION - I

Q.1 Define Management Accounting and describe its scope in detail. (17)

OR

Q.1 Explain tools and techniques of Management Accounting. Discuss the role of management accountant. (17)

Q.2 What is Human Resource Accounting? And write a shortnote on H.R. Accounting in India. (18)

OR

Q.2 (A) State the objectives of Human Resource Accounting and discuss its importance in brief. (12)

Q.2 (B) From the following information of Vikas Co. Ltd. compute the value of H.R. of an employee group with an average age of 58 years. (6)

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|---|------------|
| (1) Annual average earning of an employee till the retirement age | : 40,000/- |
| (2) Age of retirement | : 60 years |
| (3) Cost of capital | : 10% |
| (4) No. of employees in group | : 10 |

SECTION - II

Q.3 (A) Explain the advantages and disadvantages of accounting for price level changes. (7)

Q.3 (B) Compute the Net Monetary Result of RAJESH & Co. Ltd from the following data: (10)

	Particulars	Amount (Rs.)
1	Opening Balance:	
	Creditors	36,000
	Cash	24,000
	Debtors	30,000
2	Purchase goods on credit	1,29,000
3	Sales on credit	1,20,000
4	Cash received from debtors	75,000
5	Cash paid to suppliers	84,000
6	Retail price index :	
	1) In the beginning of the year	200
	2) At the end of the year	280
7	Purchase and Sales transactions occurred evenly through out the year.	

OR

Q.3 What is Inflation Accounting? Distinguish between CCA and CPP, state the limitations of historical financial statement. (17)

Q.4 What do you mean by Environmental Accounting? Explain its approaches in detail. (18)

OR

Q.4 State the problems of Environmental Accounting and discuss its merits. (18)