

SMT S.I.PATEL IPCOWALA COLLEG OF COMMERC PETALAD
INTERNAL EXAMINATION- M.COM-SEM-2
Cost and Management Accountancy -II (PB02CCOM23)

Date-22-02-2019

Time-9-45 to 10-45

Marks-40

Q-1 Define management accounting and describe its scope and evolution in detail 20

OR

Q-1 (A) Write a short note on Human Resource Accounting Practice in India. 20

(B) From the following information compute the value of H.R. of an employee group with an average age of 60 years.

(i) Annual average earning of an employee till the retirement age Rs.60000

(ii) Age of retirement 62 years.

(iii) Cost of capital 10%

(iv) No. of employee in group 8

Q-2 What do you mean by Environmental Accounting? Discuss its practices in detail. 20

OR

Q-2 (A) State the advantage and disadvantage of accounting for price level changes. 20

(B) From the following data compute the net monetary result.

Particular	1-1-2018	31-12-2018
Cash	15000	30000
Book debts	60000	75000
Creditors	45000	60000
Loan	60000	60000

Retail price Index Number's as on

01-01-2018 - 200

31-12-2018 - 300

Average for the year - 240