

Date: 30-03-2019, Saturday

Time: 10:00 am to 1:00 pm

Total Marks: 70

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

## SECTION - I

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

OR

- Q.1 Clarify the concept of Decision Making and explain its process in detail with (17)  
illustrations.
- Q.2 What is H.R. Accounting? explain its importance in detail. (18)

OR

- Q.2 (A) State the objectives of H.R. Accounting and write a shortnote on H.R. (12)  
Accounting in India.
- Q.2 (B) From the following information compute the value of H.R. of an employee group (6)  
with an average age of 60 years.
- |                                                                   |             |
|-------------------------------------------------------------------|-------------|
| (1) Annual average earning of an employee till the retirement age | : Rs.30,000 |
| (2) Age of retirement                                             | : 62 years  |
| (3) Cost of capital                                               | : 10%       |
| (4) No. of employees in group                                     | : 10        |

## SECTION - II

- Q.3 (A) Define Inflation Accounting and distinguish between CCA and CPP. (7)
- Q.3 (B) From the following data computes the Net Monetary Result of MARUTI Co. Ltd. (10)  
Under CPP method as on 31-12-2018.

Particulars	1-1-2018 (Rs.)	31-12-2018 (Rs.)
Cash	10,000	20,000
Book debts	40,000	50,000
Creditors	30,000	40,000
Loan	40,000	40,000

Index:

01/01/2018	= 200
31/12/2018	= 300
Average	= 240

OR