

MCA-113

MCA-13

**M.C.A. DEGREE EXAMINATION —
JUNE, 2018.**

Second Year

ACCOUNTING AND FINANCE ON COMPUTERS

Time : 3 hours

Maximum marks : 75

SECTION A — (5 × 5 = 25 marks)

Answer any FIVE questions.

1. Define Principles of Accounting.
2. What is Trail balance?
3. Explain Ratio analysis.
4. What is profit volume ratio?
5. What are the classification of costs?
6. Define cash budget?
7. What is Breakeven point?

Factory overheads	Rs. 6000 (20% fixed)
Administration overhead	Rs. 2,400 (10% variable)

Assume the production at 60% activity is 240 units.

13. Explain the importance of budgets.
 14. Explain in detail about the Limitations of budgeting.
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