



**SB-4499**

**P.G.D.C.B.A. Examination**

**March / April – 2011**

**Financial & Cost Accounting : Paper - III**

Time : 2 Hours]

[Total Marks : 40

**Instructions :**

(1)

નીચે દર્શાવેલ નિશાનીવાળી વિગતો ઉત્તરવહી પર અવશ્ય લખવી. Fillup strictly the details of signs on your answer book.	Seat No. :
Name of the Examination :	<input type="text"/>
<input type="text" value="P.G.D.C.B.A."/>	<input type="text"/>
Name of the Subject :	<input type="text"/>
<input type="text" value="Financial &amp; Cost Accounting : Paper - 3"/>	<input type="text"/>
Subject Code No. : <input type="text" value="4"/> <input type="text" value="4"/> <input type="text" value="9"/> <input type="text" value="9"/>	<input type="text"/>
Section No. (1, 2,.....) : <input type="text" value="Nil"/>	<input type="text"/>
	Student's Signature

(2) All questions carry **equal** marks.

- 1 Do you believe that Computerized Accounting system saves time with a great accuracy ? How ?
- 2 Narrate the difference between Financial and Cost Accounting System.

**OR**

- 2 Do you believe that modern business organization has to give more focus on Cost Accounting system ? Why ?
- 3 Journalize the following Transactions and post them into ledger :  
February : 2011
  - 1 Tanisha started the business with cash Rs. 2,00,000
  - 2 Took loan from Bank of Baroda Rs. 50,000.
  - 3 Opened a bank account in State Bank of India and deposited Rs. 20,000.
  - 4 Purchased furniture Rs. 5,000.
  - 5 Purchased goods from Mr. Kamal Rs. 5,00,000
  - 6 Sold goods to Ms. Puja Rs. 4,00,000
  - 7 Paid cash to Mr. Kamal Rs. 49,500 after receiving cash dioscount Rs. 500
  - 8 Received Rs. 99,000 from Ms. Puja after allowing her cash discount of Rs. 1,000.
  - 9 Paid salary Rs. 2,000
  - 10 Paid wages Rs. 300

- 4 Write any **two** :
- (i) Basic elements of cost
  - (ii) Importance of Financial Accounting
  - (iii) Cost Accounting Methods.
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