

University of Pune  
Department of Management Sciences (PUMBA)  
Executive MBA  
Internal Backlog Exam March - 2013

**102 - Financial & Management Accounting.**

Time: 1.5 hrs

Total marks: 30

**Instructions:**

- 1 All questions are compulsory.
2. Each carries 10 marks.

- Q. 1) What is meant by 'Basic Principles of Accounting'? Explain any five principles of accounting.
- Q. 2) Write short notes
- a. Subsidiary books of accounts
  - b. Methods of pricing of materials issues
- Q. 3) Define Cost, Costing and Cost Accounting. Differentiate between financial accounting and cost accounting.