

(4)

7. Explain the following: 7½
efrecveedKele keäs mecePeeFÜes
- (i) Accounting period concept
ueKee DeJeeDe keäe efneæevle
- (ii) Methods of charging depreciation
DeJecetuÜeve Üeepet&keäj ves keäi lej ekeä
Unit-IV/FkeäF-IV
8. Discuss the following in brief: 7½
me#ebe cellmecePeeFÜes
- (i) Break-even Analysis
ye#eä-FJeve S#reeÜeefneme
- (ii) Utility of Balance-Sheet
yeuesme-Meeš keäer GheÜeešifelee
9. Discuss the concept of job order costing and process costing with suitable examples. 7½
peeyee Dee [j] ueeiele DeefäÜee leLee 'Deememe' ueeiele DeefäÜee keäe
GeÜele GoenjCe okäaj mecePeeFÜes

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B.Sc. (Part-II) Examination, 2015

CLINICAL NUTRITION & DIETETICS

Second Paper

(Personnel Management, Book-keeping & Cost Accounting)

Time Allowed : Three Hours] [Maximum Marks : 50

Note : Answer five questions in all. Question No. 1 is compulsory. Attempt four other questions, selecting one question from each Unit.

keäue heeÜe DeMveelkeä Göej oeppeS- DeMve me# 1 DeefreJeeÜe&rnw
DeÜekeä FkeäF&mes Skeä DeMve Üejeles nš, Üeaj DevÜe DeMveelkeä
Göej oeppeS-

1. Answer the following in brief: 2×10=20

efrecveedKele keä me#ebe cellGöej oeppeÜes :

(i) What are the objectives of cost accounting?

ueeiele ueKee keä GöMÜeeÜeWkeäes mecePeeFÜes

(ii) What are the features of double entry system?

[yeue SCŠš& efneššce keäer efleMeešeeÜeÜellWyeleefÜes

(2)

- (iii) Explain the principle of consistency in accounting
ueKee-DeeFaiUee cell/Skeá™helée efneæevle keáes mecePeeFÜes
- (iv) Differentiate between cash basis and accrual basis of accounting.
ueKee-DeeFaiUee keá 'keáille' DeeOeej leLee 'SæeDeue' DeeOeej cel Devlej mecePeeFÜes
- (v) What is the difference between journal and ledger?
'uepej' leLee 'pejveue cellDevlej mecePeeFÜes
- (vi) What do you mean by an efficient personnel information management system?
Skeá keájMeue 'keáefcekeá meUvee DejevOeve JUeJemLee' mesDeehekeá keálee leelheUe& nP
- (vii) What are the objectives of personnel management?
keáefcekeá DejevOeve keá keálee GöMUe nP
- (viii) How do we prepare cash budget?
'keáille-yepes' ekeáme Dekeáj yeveeUee peelee nP
- (ix) What are the features of a good wage plan?
Skeá DeUUs OÜeeKer-Üeepevee keáer keálee efelMeseleUellnP
- (x) What is meant by accounting equation?
ueKee-mecekeáj Ce mes keálee leelheUe& nP

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(3)

Unit-I / FkeáeF-I

2. Discuss the concept of 'Inventory'. How do we decide the optimum amount of it? 7½
'mecekeer' mes Deehe keálee mecePeles nQ Fmekeáer GeUele ce\$ee keáe efreDeeKer Ce keámes ekeáUee peelee nP
3. How will you develop a purchase system for various food items? 7½
KeeÁe mecekeer keá >eáUe keá efueUes Deehe keálee efneMŠce eflekeáefmele keáj lies?

Unit-II / FkeáeF-II

4. Discuss any two types of wage plans with their merits and demerits 7½
ekeávneRoos Dekeáj keáer 'cepeojj er ÜeepeveeDeeU' mecePeeFÜes Fvekeáer keáefceUeeb leLee ieGeellkeáe Yeer JeCelle keáefj Ües
5. How do we assess the performance of workers? How can we enhance their productivity? keáefceUeeUeUellkeá keáefceUe efre-heeove keáe Deekeáueve keámes ekeáUee peelee nP Gvekeáer GIheoKeálee keáes keámes yeKer eflee pee mekeálee nP 7½

Unit-III / FkeáeF-III

6. How do we prepare a trial balance? What are its limitations? 7½
ŠÜeue yeemesme keámes yeveeUee peelee nP Fmekeáer keálee-keálee mececeUell keáefceUeeb nP

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P.T.O.