Time: Three hours Maximum: 100 marks

SECTION A — $(10 \times 3 = 30 \text{ marks})$

Answer ALL questions.

All questions carry equal marks.

- (a) What do you understand by management accounting?
 - மேலாண்மை கணக்கியல் பற்றி நீவிர் அறிவது யாது?
 - (b) What is journal? முதற்குறிப்பேடு என்றால் என்ன?
 - (c) What is double entry system? இரட்டைப் பதிவு முறை என்றால் என்ன?
 - (d) What is trading account? வியாபாரக் கணக்கு என்றால் என்ன?
 - (e) What is cash from operation? வியாபார வழி ரொக்கம் என்றால் என்ன?
 - (f) What is common size statement? பொது அளவு – அறிக்கைகள் என்றால் என்ன?

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