Roll No. Total No. of Pages: 02

Total No. of Questions: 07

B.Com (2013 to 2017 Batch) (Sem.-5)

MANAGEMENT ACCOUNTING

Subject Code: BCOP-504

Paper ID : [B1153]

Time: 3 Hrs. Max. Marks: 60

INSTRUCTION TO CANDIDATES:

- 1. SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.
- 2. SECTION-B contains SIX questions carrying TEN marks each and a student has to attempt any FOUR questions.

SECTION-A

Q1. Answer briefly:

- (a) What is value chain analysis?
- (b) What is financial analysis?
- (c) What is life cycling costing?
- (d) What is trend analysis?
- (e) What are the duties of management auditor?
- (f) What do you mean by ratio analysis?
- (g) Write note on return on capital employed?
- (h) What is profitability Ratio?
- (i) What is earning yield ratio?
- (j) What are limitations of ratio analysis?

SECTION-B

- Q2. What is Management Accounting? How it is different from financial accounting?
- Q3. What do you understand by financial statements? Discuss the importance of financial statements.
- Q4. Define a cash flow statement. Distinguish between fund flow statement and cash flow statement.

1 | M - 70424 (S3)-1131

- Q5. What do you mean by management Audit? Write down the importance of management audit?
- Q6. What do you mean by management reporting? Write down the principles of good reporting?
- Q7. The following are the summarized balance sheets of X Ltd. On 31st Dec. 2014 and 31st Dec. 2015 :

Liabilities	2014	2015	Assets	2014	2015
Share Capital	6,00,000	8,00,000	Plant & machinery	4,00,000	6,45,000
Debentures	200,000	3,00,000	(at cost)		
Profit & Loss A/c	1,25,000	2,50,000	Land & Building (at cost)	3,00,000	4,00,000
Creditors	1,15,000	90,000	Stock	3,00,000	3,50,000
Provisions for bad and doubtful debts	6,000	3,000	Bank	20,000	40,000
Provision for depreciation	ŕ	Ź	Preliminary	7,000	6,000
-On hand & Building	20,000	24,000	expenses		
-On Plant & Machinery	30,000	35,000	Debtors	69,000	61,000
	10,96,000	15,02,000		10,96,000	15,02,000

Additional Information:

- (a) During the year a part of machinery costing Rs. 70,000 (accumulated depreciation thereon Rs 2,000) was sold for Rs 6,000.
- (b) Dividends of Rs. 50, 000 were paid during the year. You are required to ascertain:
 - i. Changes in working capital for 2015.
 - ii. Fund flow statement.

2 | M - 70424 (S3)-1131