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Total No. of Pages : 02

Total No. of Questions : 07

B.Com. (Sem.-5)
MANAGEMENT ACCOUNTING
Subject Code : BCOP-504
M.Code : 70424
Date of Examination : 19-12-22

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS 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

1. Answer briefly :

- a) Give any three limitations of management accounting.
- b) What is trend analysis?
- c) Discuss interest coverage ratio.
- d) Write a short note on management audit.
- e) Write a short note on cash flow statement.
- f) What are the limitations of ratio analysis?
- g) Explain briefly EBIT- EPS Analysis.
- h) What are the requirements of a good report?
- i) What is Dynamic Analysis of Financial Statements?
- j) What are the roles of management accountant?

SECTION-B

2. What is Management Accounting? How it is different from financial accounting?
3. Explain the purpose of conducting Management Audit? Describe its scope.
4. What do you mean by management reporting? Write down the principles of good reporting.
5. You are given the following extracts from financial statements of DCB Company as on 31-3-2020:

Liabilities	Amount	Assets	Amount
Share Capital	8,00,000	Building	5,00,000
Sundry Creditors	80,000	Machinery	80,000
Bills Payable	40,000	Stock	1,00,000
Bank Overdraft	20,000	Debtors	1,20,000
Outstanding Expenses	10,000	Prepaid Expenses	20,000
		Cash	80,000
		Short term Investments	50,000
	9,50,000		9,50,000

You are required to calculate liquidity and comment on:

- Current Ratio
 - Liquid Ratio
 - Absolute Liquid Ratio
6. Define a cash flow statement. Distinguish between fund flow statement and cash flow statement.
 7. “*Analysis without interpretation is meaningless and interpretation without analysis is impossible.*” Explain.

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.