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Total No. of Pages: 02  
Total No. of Questions: 07

**B.COM (Sem.-5<sup>th</sup>)**  
**MANAGEMENT ACCOUNTING**  
**Subject Code: BCOP-504**  
**Paper ID: [B-1153]**

Time: 3 Hrs.

Max. Marks: 60

**INSTRUCTIONS TO CANDIDATE:**

- (i) *SECTION-A is compulsory consisting of TEN questions carrying two marks each*  
(ii) *SECTION-B contains Six questions carrying TEN marks Each and Students have to attempt any four questions*

**SECTION- A**

1. Write briefly: (10x2=20)
- a. Distinguish between financial and Management Accounting
  - b. Functions of Management Accounting
  - c. Objectives of Financial Statements
  - d. Note on Comparative Statements
  - e. Limitations of Financial Analysis
  - f. Significance of operating ratio
  - g. Discuss the importance of ROI
  - h. Requirements of a good report
  - i. Current Ratio is 5.5:1, Quick Ratio is 4:1, Inventory is Rs. 30000, what are its current liabilities.
  - j. Find out liquid, current assets and current liabilities: current ratio= 2.8, Acid Test Ratio= 1.5, Working Capital = Rs. 162000

**SECTION- B****(4x10=40)**

2. How far are the financial statements helpful to the parties interested to know the position of the enterprise?
3. "Management Accounting is the presentation of accounting information in such a way as to assist the management in the creation of policy and in the day to day operation of an undertaking." Explain.
4. Describe any five accounting ratios and their importance
5. Explain the Drafting of reports under different business conditions

6. Explain in detail the procedure of making a fund flow statement
7. M/S Rakesh and company supplies the following information for the year ending 31<sup>st</sup> December 2013: Credit Sales: Rs.150000; Cash Sales: Rs. 250000; Return Inwards: Rs.25000; Opening Stock: Rs.25000; Closing Stock: Rs.35000. Find out
  - a) Inventory Turnover when Gross Profit Ratio is 20%
  - b) Inventory Conversion Period

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