

Roll No.

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Total No. of Pages : 02

Total No. of Questions : 07

B.Com(Professional) (2011 & Onward) (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**1. Write briefly :**

1. Define Management Accounting?
2. What is the relationship of Financial Accounting with Management Accounting?
3. What is Financial Analysis?
4. Define Ratio Analysis.
5. What is Return on Investment (ROI)?
6. What is Management Audit?
7. Define Cash Flow Statement.
8. What are the cash inflows and cash outflows in Financing Activities of Cash Flow Statement?
9. What is Management Reporting System?
10. What is Earning per share?

SECTION-B

2. What do you mean by Financial Statements Analysis? Explain the techniques or tools of financial statements analysis.
 3. Discuss the role and responsibilities of management accountant in the modern times.
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4. What is Fund Flow Statement? Discuss the uses and significance fund flow statement.
5. What is Management Reporting? What are the types of reports? Also explain the principles of good reporting system.
6. From the following details given below, calculate the following ratios :
 - a) Gross Profit Ratio
 - b) Stock Turnover Ratio
 - c) Operating Ratio

| | Rs. |
|--------------------|------------|
| Sales | 1,50,000 |
| Cost of Goods Sold | 1,20,000 |
| Opening Stock | 29,000 |
| Closing Stock | 31,000 |
| Debtors | 16,000 |
| Operating Expenses | 16,000 |
| Net Fixed Asset | 1,10,000 |

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7. From the following Balance Sheets M/s Gupta & Co., prepare the Cash Flow Statement :

| Liabilities | 2013 | 2014 | | 2013 | 2014 |
|--------------------|---------------|---------------|------------------|---------------|---------------|
| Creditors | 20000 | 22000 | Cash | 8000 | 22000 |
| Outstanding | 5000 | 1000 | Debtors | 15000 | 11000 |
| Expenses | 10000 | 5000 | Bills Receivable | 5000 | Nil |
| Loan from X | 108000 | 168000 | Stock | 20000 | 28000 |
| Capital | | | Fixed Assets | 95000 | 135000 |
| | 143000 | 196000 | | 143000 | 196000 |

During the year, the proprietor introduced Rs. 20000 as additional capital. The net profits for the year, after charging Rs. 5000 as depreciation on fixed assets were Rs. 50000.