

Roll No.

Total No. of Pages : 02

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**B.Com. (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 :**

- a) Limitations of management accounting.
- b) What is financial analysis?
- c) What is intra firm comparison?
- d) Give any two limitations of cash flow statement?
- e) What are the powers 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) Write use of ratios.
- j) Limitations of Management audit.

## SECTION-B

2. Explain the term 'Management Accounting' and state the objectives of management accounting.
3. What are the different methods used for the analysis and interpretation of financial statements?
4. Define a cash flow statement. Distinguish between fund flow statement and cash flow statement.
5. What do you mean by management Audit? Write down the objectives of management audit.
6. What do you mean by management reporting? Write down the principles of good reporting.
7. The following are the summarised balance sheets of X Ltd. On 31<sup>st</sup> Dec, 2014 and 31<sup>st</sup>, Dec 2015 :

Liabilities	2014	2015	Assets	2014	2015
Share Capital	6,00,000	8,00,000	Plants Machinery (at cost)	4,00,000	6,45,000
Debentures	2,00,000	3,00,000	Land & Building (at cost)	3,00,000	4,00,000
Profit & Loss A/C	1,25,000	2,50,000	Stock	3,00,000	3,50,000
Creditors	1,15,000	90,000	Bank	20,000	40,000
Provision for bad and doubtful debts.	6,000	3,000	Preliminary expenses	7,000	6,000
Provision for Depreciation On Land & Building	20,000	24,000	Debtors	69,000	61,000
On Plant & Machinery	30,000	35,000			
	<b>10,96,000</b>	<b>15,02,000</b>		<b>10,96,000</b>	<b>15,02,000</b>

Additional Information :

- a) During the year a part of Machinery costing Rs. 70,000 (accumulated depreciation there on 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.