

Roll No. ....

Subject Code—6888

**M. Com. (First Year) EXAMINATION**

(Main)

MC-105

**MANAGEMENT ACCOUNTING**

*Time : 3 Hours*

*Maximum Marks : 70*

**Note :** Attempt *Five* questions in all. Q. No. 1 is compulsory. All questions carry equal marks.

1. Write notes on the following :

- (a) Cost Accounting
- (b) Liquidity Ratios
- (c) Contribution
- (d) Limiting Factor
- (e) Profit volume ratio
- (f) Capital Budget
- (g) Website

- (h) Value added statement
  - (i) Management Information System
  - (j) Brand Valuation.
2. "The objective of management accounting is to help the management in understanding the financial status and financial performance of a business enterprise." How does management accounting achieve this objective ?
3. Write notes on the following :
- (a) Trend Analysis
  - (b) Ratio Analysis
  - (c) Fund Flow Statement
  - (d) Cash Flow Statement.
4. Critically analyse the use of marginal costing as a technique for taking important management decisions.
5. (a) What is Budgetary Control ? How budgetary control is different from standard costing ?
- (b) Explain the formats of any *three* types of functional budgets.

6. Explain the reporting needs of different management levels. Also critically evaluate the modes of reporting reports to various levels of management.
7. (a) Explain in detail the use of computers in management accounting.
- (b) Write a note on 'Account' in computerised environment'.
8. Write notes on the following :
- (i) Inflation Accounting
  - (ii) Human Resource Accounting
  - (iii) Social Accounting
  - (iv) General principles of reporting.