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**MBA-INT**  
**(SEM III) THEORY EXAMINATION 2024-25**  
**MANAGEMENT ACCOUNTING**

**TIME: 3 HRS****M.MARKS: 100****Note:** Attempt all Sections. In case of any missing data; choose suitably.**SECTION A****1. Attempt all questions in brief. 2 x 10 = 20**

Q no.	Question	CO	Level
a.	Define management accounting.		
b.	What are the functions of Management Accounting?		
c.	What is meant by financial statement analysis?		
d.	What is dynamic analysis?		
e.	What are accounting ratios?		
f.	What is current ratio?		
g.	Write any 2 advantages of fund flow statement.		
h.	What is budgetary control?		
i.	What is P/V ratio and write the formula for profit volume ratio?		
j.	What is meant by margin of safety (MOS)?		

**SECTION B****2. Attempt any three of the following: 10 x 3 = 20**

a.	Explain the tools and techniques of management accounting.		
b.	Explain the concept of Comparative statement analysis.		
c.	What you understand by Liquidity ratios? Discuss their significance.		
d.	What do you understand by budgetary control? Explain its advantages and disadvantages.		
e.	What are the important decision making areas of Marginal costing?		

**SECTION C****3. Attempt any one part of the following: 10 x 1 = 10**

a.	“Management Accounting is the presentation of accounting information in such a way as to help the management in the creation of policy and in the day to day operation of the concern”, explain this statement.		
b.	Elucidate the objectives and limitations of Management Accounting.		

**4. Attempt any one part of the following: 10 x 1 = 10**

a.	What is common size statement? What are the types of common size statement? Clearly discuss with its uses.		
b.	Write a detailed note on Trend analysis.		

**5. Attempt any one part of the following: 10 x 1 = 10**

a.	What are the advantages and limitations of Ratio Analysis?		
b.	From the following information calculate (1) Creditor's Turnover Ratio and (2) Average Payment Period Total Purchase Rs. 3,00,000 Cash Purchases Rs. 1,75,000 Purchase Return Rs. 25,000 Sundry Creditors 1 <sup>st</sup> January Rs. 30,000		



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**(SEM III) THEORY EXAMINATION 2024-25**  
**MANAGEMENT ACCOUNTING**

TIME: 3 HRS

M.MARKS: 100

	Sundry Creditors 31 <sup>st</sup> December	Rs. 15,000		
	Bills Payable 1 <sup>st</sup> January	Rs. 7,000		
	Bills Payable 31 <sup>st</sup> December	Rs. 8,000		

**6. Attempt any one part of the following: 10 x 1 = 10**

a.	What do you understand by Fund Flow Statement? How is it Prepared?		
b.	What are the differences between Cash Flow Statement and Fund Flow Statement?		

**7. Attempt any one part of the following: 10 x 1 = 10**

a.	Briefly explain the advantages and limitations of Break-Even Chart.		
b.	From the following particulars, calculate Margin of safety : Fixed cost Rs. 1,00,000 Variable cost Rs. 1,50,000 Total Sales Rs. 3,00,000		

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