

**Sessional Examination-2022**  
**Class- B.Com 5th Sem**  
**Sub- Management Accounting**

**Marks- 30**

**Time- 1.15 hrs**

1. Answer the following questions: 1x4=4
- a) Management Accounting is helpful in increasing \_\_\_\_\_  
 (efficiency/Profitability) *Fill in the blank*
  - b) Preparation of financial statements is necessary under \_\_\_\_\_  
 Law. (Income Tax/Company) *Fill in the blank*
  - c) Liquid ratio is also known as \_\_\_\_\_ Ratio. *Fill in the blank*
  - d) Rule of thumb for a current ratio is \_\_\_\_\_ *Fill in the blank*
2. Answer any three of the following questions: 2x3=6
- a) Write two advantages of Management Accounting.
  - b) Write two limitations of ratio analysis
  - c) What do you mean by cost management?
  - d) Write a note on Financial Analysis.
3. Answer any four of the following question: 5x4=20
- a) Explain the various methods used in financial statement analysis.
  - b) Discuss the Functions of management accounting.
  - c) Cost reduction Vs. Cost Control.
  - d) Explain common size statement.
  - e) From the following particulars obtained from the records of a company, prepare a common size statement of profit and loss:

Particulars	31.3.2016	31.3.2015
Revenue from Operations (Sales)	60,00,000	35,00,000
Purchases of Stock-in-trade	40,00,000	22,50,000
Change in Inventories	(3,00,000)	2,00,000
Other Income	2,00,000	1,50,000
Other Expenses	1,50,000	1,00,000
Income Tax (Rate)	35%	40%

\*\*\*\*\*