

**VI Semester B.Com. Examination, September 2020
(CBCS) (F+R) (2016 – 17 and Onwards)**

COMMERCE

Paper – 6.4 : Management Accounting

Time : 3 Hours

Max. Marks : 70

Instruction : Answers should be written completely either in English or in Kannada.

SECTION – A

Answer any five sub-questions from the following. Each correct answer carries 2 marks. (5×2=10)

1. a) Give the meaning of Management Accounting.
- b) Mention any four disciplines which fall in the scope of Management Accounting.
- c) What is the meaning of Financial Statement Analysis ?
- d) Write any four Activity Ratios.
- e) What is the meaning of funds from operations ?
- f) State the meaning of Cash Flow Statement.
- g) Write the objectives of Management Reporting.

SECTION – B

Answer any three questions from the following. Each correct answer carries 6 marks. (3×6=18)

2. Who is Management Accountant ? Briefly explain the role of Management Accountant in a business organisation.
3. From the following figures of Rock Ltd. calculate the Trend Percentages for the years 2015 to 2019 taking 2014 as the base.

Items	2014	2015	2016	2017	2018	2019
	₹	₹	₹	₹	₹	₹
Sales	1,880	2,350	2,820	3,384	3,948	4,230
Cost of goods sold	1,020	1,122	1,530	1,836	2,091	2,142
Operating expenses	420	483	546	693	777	861

Financial Accounting Madras University Model Question Paper

Christian Drosten



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