

**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

AN Whitehead



Financial Accounting Madras University Model Question Paper:

Financial Accounting R.L. Gupta,V.K. Gupta,2021-12-15 The book has been designed as per the Syllabus prescribed by the University of Madras for Paper on Financial Accounting effective 2020 21 for B Com Degree First and Second Semesters Core Course B Com A F B Com CS B Com BM B Com MM B Com CA B Com ISM **The Hindu Index** ,2004 Resources in Education ,1997 **Industrial & Mining Standard** ,1926 **Document Raj** Bhavani Raman,2007 Cuttings from the Times ,1923 **Choice** ,1986 *Bibliography of Agriculture with Subject Index* ,1976-07 **Faculty Personnel** American Assembly of Collegiate Schools of Business,1976 Indian Books in Print ,2003 **Books in Print** ,1977

Pensions & Investments ,1995 Bibliography of Agriculture ,1976 *Financial Accounting* Institut Bank-Bank Malaysia,1989 *Financial Accounting I and II (Madras University)* Jaffarulla,2006-01-01 It is a comprehensive textbook which provides a good coverage from fundamentals of Financial Accounting to the advanced level The discussion on various chapters has been done in a simple and easy manner keeping the students of commerce and non commerce courses in view

M.Com Entrance Question Paper (Subject wise bifurcated) - Delhi University Dheeraj Kumar Singh, This book contains previous year question asked in M Com Entrance Delhi University All Question Paper is divided in 4 groups and then Subject wise 1 Financial Accounting 5 19 2 Corporate Accounting 20 30 3 Cost Management Accounting 31 52 4 Business Mathematics 53 71 5 Business Statistics 72 94 6 Macro Economics Indian Economy 95 117 7 Micro Economics 118 137 8 Income Tax 138 150 9 Business Law 151 162 10 Business Management 163 175 11 Corporate Law 176 185 Financial Accounting 2020 7 Questions 1 In case of rising prices inflation FIFO method will a Provide lowest value of closing stock and profit b Provide highest value of closing stock and profit c Provide highest value of closing stock but lowest value of profit d Provide highest value of profit but lowest value of closing stock 2 Which of the following will cause difference on a trial balance a An invoice omitted from the sale day book b An invoice of Rs 1 500 entered in the sale day book as Rs 15 000 c An invoice of Rs 5 000 entered in the sale day book not included in the monthly total d A credit note entered to the sales day book 3 International Accounting Standards IAS have been developed by a The European commission b The International accounting standard committee c The financial reporting council d All of these 4 Which one of the following item cannot be recorded in the appropriation account in case of partnership accounting a Interest on capital b Interest on drawings c Rent paid to partners d Partners salary 5 In the absence of partnership deed interest on partners loan is payable by firm a 12% p a b 6% p a c 10% p a d 16% p a 6 Royalties revenue should be recognized a On an accrual basis in accordance with the terms of the relevant agreement b On cash basis c On an actual basis d Revenue is recognized on the time proportion basis 7 AS 29 is Applicable only to a Provision for valuation adjustment for fixed Assets b Provision for Liabilities and charges c Provision for valuation adjustment for current assets d Furniture **Financial Accounting (For NEHU)** Sehgal Deepak, This book presents the subject matter tailor made for the latest syllabus of North Eastern Hill University NEHU to enable its students

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New Syllabus (first Examination May 1987) ,1986 *Question Papers and Suggested Answers* Chartered Institute of Management Accountants,1989

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