

**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

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Table of Contents Financial Accounting Madras University Model Question Paper

1. Understanding the eBook Financial Accounting Madras University Model Question Paper
 - The Rise of Digital Reading Financial Accounting Madras University Model Question Paper
 - Advantages of eBooks Over Traditional Books
2. Identifying Financial Accounting Madras University Model Question Paper
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Financial Accounting Madras University Model Question Paper
 - User-Friendly Interface

4. Exploring eBook Recommendations from Financial Accounting Madras University Model Question Paper
 - Personalized Recommendations
 - Financial Accounting Madras University Model Question Paper User Reviews and Ratings
 - Financial Accounting Madras University Model Question Paper and Bestseller Lists
5. Accessing Financial Accounting Madras University Model Question Paper Free and Paid eBooks
 - Financial Accounting Madras University Model Question Paper Public Domain eBooks
 - Financial Accounting Madras University Model Question Paper eBook Subscription Services
 - Financial Accounting Madras University Model Question Paper Budget-Friendly Options
6. Navigating Financial Accounting Madras University Model Question Paper eBook Formats
 - ePub, PDF, MOBI, and More
 - Financial Accounting Madras University Model Question Paper Compatibility with Devices
 - Financial Accounting Madras University Model Question Paper Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Financial Accounting Madras University Model Question Paper
 - Highlighting and Note-Taking Financial Accounting Madras University Model Question Paper
 - Interactive Elements Financial Accounting Madras University Model Question Paper
8. Staying Engaged with Financial Accounting Madras University Model Question Paper
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Financial Accounting Madras University Model Question Paper
9. Balancing eBooks and Physical Books Financial Accounting Madras University Model Question Paper
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Financial Accounting Madras University Model Question Paper
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Financial Accounting Madras University Model Question Paper
 - Setting Reading Goals Financial Accounting Madras University Model Question Paper
 - Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Financial Accounting Madras University Model Question Paper
 - Fact-Checking eBook Content of Financial Accounting Madras University Model Question Paper
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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