



## MANAGEMENT ACCOUNTING

### UNIT - I

**Illustration :** 85/5, 87/6, 92/13, 105/24, 106/25, 113/35, 115/38, 120/42, 124/48, 133/56, 140/62, 143/63, 147/67, 150/69, 152/72

**PP:-** 162/8, 163/12, 164/14, 167/32, 168/38, 170/43, 172/51, 172/52, 174/57, 177/64, 67

**Q.1** What is meant by Financial Statements? Discuss their nature and objects.

**Q.2** What is meant by Management Accounting? Discuss its main tools and techniques and nature and objects.

**Q.3** What is meant by Financial Analysis? Discuss its objects.

### Unit – 2

**III:-** 187/4, 203/25, 206/26, 206/27, 208/29, 213/32, 217/35, 221/38

**PP:-** 230/3, 233/13, 14, 234/17, 235/19, 236/21, 237/23

**Q.1** What is a funds flow statement? What are the main objectives? Explain the procedure of preparation of fund flow statement.

Or

**III:-** 254/2, 258/9, 269/22, 273/27, 276/30, 277/31, 280/33

**PP:-** 305/2, 306/5, 307/7, 309/13, 312/20, 313/21, 315/25

**Q.2** Explain in detail calculation of cash flow from three types of activities in Cash Flow statement with reference to AS-3

**Q.3** What is cash flow statement? Discuss its main uses & limitations.

### Unit – 3

**III :-** 322/1, 331/10, 333/12, 335/14, 345/2, 347/4, 351/10, 352/11, 366/28, 414/20, 21, 416/23, 421/30, 424/34, 35, 36, 428/39, 40, 431/44

**PP:-** 452/39, 453/41, 43, 44, 454/49, 455/55

**Q.1** What do you understand by 'Marginal Costing'? How is marginal costing useful for solving various managerial problems?

**Q.2** Explain the following : (i) Contribution (ii) Profit volume Ratio (iii) Margin of safety (iv) Break – even point

### Unit – 4

**III :-** 488/4, 490/6, 491/8, 493/10, 495/12, 496/16

**PP:-** 504/9, 505/10, 506/13

**Q.1** Define Budgetary Control. Discuss its characteristics, objectives and advantages.

**Q.2** Write an explanatory note on Responsibility Accounting.

**Q.3** What do you understand by Zero-Base Budgeting? What are the steps involved in its preparation? What are its merits?

### Unit – 5

**III:-** 578/3, 582/7, 585/10, 591/14, 595/18, 596/19, 601/23, 607/30, 610/32, 33, 613/35

**PP:-** 621/6, 7, 623/16, 624/19, 20, 24, 626/37

**Q.1** What is meant by Standard Cost? How are the standard costs determined? Discuss its OBJECTS, advantages and application.

**Q.2** What do you understand by Variances? Explain their different types.