

Backlog Examination 2021

B.Com. 5th Semester

Subject: Management Accounting  
(MAAC)

Time: 45 minutes Marks:20

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Answer any two questions from the following;.  $10 \times 2 = 20$

1. Distinguish between Management Accounting. and Cost Accounting. Mention it's any four limitations.

$6+4=10$

2. How is a Cash Flow Statement prepared? Distinguish between a Cash Flow Statement and a Cash Book.

$6+4 =10$

3. Calculate (I) P/v Ratio (ii) Fixed Cost (iii) Budgeted Sales from the following:

	2019-20	2020-21
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Sales.	₹ 65,000	₹95,000
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Profit	₹ 15,000	₹ 20,000
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4. Define 'Budgetary Control. Discuss the essentials of a good budgetary control system.  $2+8 =10$

5. Write short notes (any two)  $5 \times 2 =10$

(i) Material Cost Variance

(ii) Material Yield Variance

(iii) Material Usage Variance