

- Q.16 Discuss some of the methods of ratio analysis.
- Q.17 Discuss the concept of time value of money with an example.
- Q.18 What is present value, and how is it calculated?
- Q.19 Explain in brief the discounting techniques in Time value of money.
- Q.20 Explain in brief the fund flow statement.
- Q.21 Discuss the different sources of cash in cash flow statement.
- Q.22 Discuss the different uses of funds in fund flow statement.

SECTION-D

Note: Long answer type questions. Attempt any two questions out of three questions. (2x8=16)

- Q.23 What is Management accounting? Explain its objectives and scope.
- Q.24 What is ratio analysis? Discuss different type of profitability ratio.
- Q.25 Discuss the source, uses and usefulness of cash flow statement.

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4th Sem / Finance, Accounts & Auditing

Subject : Management Accounting

Time : 3 Hrs.

M.M. : 60

SECTION-A

Note: Multiple choice questions. All questions are compulsory (6x1=6)

- Q.1 Which of the following is a characteristic of management accounting information?
- Emphasis on external reporting requirements
 - Focus on historical financial data
 - Flexibility to meet the needs of internal users
 - Regulation by accounting standards boards
- Q.2 What is the scope of management accounting?
- External financial reporting
 - Planning, decision-making, and performance evaluation
 - Auditing financial statements
 - Tax compliance and reporting

- Q.3 The debt-to-equity ratio is calculated by dividing:
- Total liability by total assets
 - Total assets by total equity
 - Total equity by total liability
 - Net income by total equity
- Q.4 The profit margin ratio is calculated by dividing:
- Net income by total assets
 - Net income by sales revenue
 - Gross profit by net sales
 - Net income by total equity
- Q.5 What does the time value of money concept suggest?
- Money has the same value over time
 - Money has different values at different points in time
 - Money's value increases linearly over time
 - Money's value decreases linearly over time
- Q.6 What does the term "opportunity cost" refer to in the context of the time value of money?
- The cost of borrowing money
 - The cost of inflation on future cash flows
 - The cost of delaying investment decisions
 - The cost of investing money in a particular project

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SECTION-B

- Note:** Objective/ Completion type questions. All questions are compulsory. (6x1=6)
- Q.7 The cash flow statement is prepared using the accrual basis of accounting. (True/False)
- Q.8 Cash flow from financing activities includes cash paid for interest expenses. (True/False)
- Q.9 The fund flow statement focuses on changes in cash balances during a specific period. (True/False)
- Q.10 The fund flow statement typically consists of two main sections: sources of funds and applications of funds. (True/False)
- Q.11 An increase in the discount rate will decrease the present value of future cash flows. (True/False)
- Q.12 Present value calculations involve adjusting future cash flows for inflation. (True/False)

SECTION-C

- Note:** Short answer type questions. Attempt any eight questions out of ten questions. (8x4=32)
- Q.13 What is Management Accounting? Discuss its nature.
- Q.14 Explain in brief the objectives of Management Accounting.
- Q.15 Define the concept of ratio analysis. Give example of any two ratios.

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