

- Q.19 Discuss the concept of compounding techniques.
- Q.20 What are the different sources of funds in fund flow statement?
- Q.21 Discuss the different uses of cash in cash flow statement.
- Q.22 Discuss the cash flow from operating activities.

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4th Sem./ Finance , Accounts & Auditing
Subject : Management Accounting

Time : 3 Hrs.

M.M. : 60

SECTION-D

- Note:** Long answer type questions. Attempt any two questions out of three questions. (2x8=16)
- Q.23 What is time value of money? Discuss the Discounting and Compounding techniques.
- Q.24 Discuss the nature and function of Management accounting.
- Q.25 What is Fund flow statement? Prepare a fund flow statement with imaginary figures.

SECTION-A

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

- Q.1 Which of the following is NOT a function of management accounting?
- Cost estimation
 - Financial statement preparation
 - Budgeting
 - Performance evaluation
- Q.2 Which of the following ratios measures a company's liquidity?
- Debt-to-equity ratio
 - Return on investment (ROI)
 - Current ratio
 - Price-earnings ratio
- Q.3 A high current ratio indicates:
- Strong liquidity
 - Weak liquidity
 - High profitability
 - Low profitability

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- Q.4 What is the process of converting future cash flows into their present value equivalent ?
 a) Future valuation b) Present valuation
 c) Discounting d) Compounding
- Q.5 Which formula is used to calculate the future value of a single cash flow?
 a) Present value formula
 b) Future value formula
 c) Discounting formula
 d) Compounding formula
- Q.6 Which financial statement is used to reconcile the changes in the cash balance during a specific period?
 a) Income statement
 b) Balance sheet
 c) Cash flow statement
 d) Statement of retained earnings

SECTION-B

- Note:** Objective/ Completion type questions. All questions are compulsory. (6x1=6)
- Q.7 The fund flow statement provides insights into the sources and uses of funds, helping stakeholders understand the company's financial position. (True/False)
- Q.8 Cash flow from operating activities includes cash inflows and outflows related to investing in securities. (True/False)

(2)

224145A

- Q.9 Cash flow from operating activities is calculated using the direct method or the indirect method. (True/False)
- Q.10 Fund flow statements primarily provide information about the sources and uses of funds. (True/False)
- Q.11 A positive fund flow indicates that more funds were generated than utilized during the period. (True/False)
- Q.12 The future value of an investment represents the value of the investment at a future point in time, according for interest earned or accrued. (True/False)

SECTION-C

- Note:** Short answer type questions. Attempt any eight questions out of ten questions. (8x4=32)
- Q.13 Define management accounting and discuss its nature.
- Q.14 What are the different functions of Management Accounting?
- Q.15 What are the different objectives of cash flow analysis?
- Q.16 Discuss the method of solvency ratios.
- Q.17 What are the key techniques or methods used in time value of money calculations?
- Q.18 Explain the significance of discounting in time value of money calculations.

(3)

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