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MAM - 604**Master of Applied Management (Dual Degree),
VI Semester**

Examination, June 2016

Management Accounting*Time : Three Hours**Maximum Marks : 70*

- Note :** i) Attempt any five questions.
ii) All questions carry equal marks.

1. Define management accounting and discuss its objective. Why it is called an essential tool for management? 14

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2. How does management accounting differ from financial accounting and cost accounting? 14

3. What do you mean by analysis and interpretation of financial statement? Name different methods of analysis and interpretation of financial statement and describe briefly any one such methods. 14

4. Write short notes on:

- a) Management Audit 7
b) Responsibility Accounting 7

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5. From the following information, calculate the break even point in units and in sales value: 14

Output	= 3000 units
Selling price per unit	= Rs.30
Variable cost per unit	= Rs.20
Total fixed cost	= Rs.20000

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6. Compare budget, budgeting and budgetary control and list the various essentials of budgetary control. 14

7. a) Explain the concept of Absorption Costing. 7
b) Describe the profit volume ratio. 7

8. Define cash flow statement and mention its objective and method of preparation. 14

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