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FIFTH SEMESTER (CUFYUGP) DEGREE EXAMINATION, NOVEMBER 2026

ACCOUNTING AND FINANCE / COMMERCE

COP5CJ302 / COM5CJ302 – Management Accounting

2024 Admission onwards

Maximum Time :2 Hours	Maximum Marks :70

Section A

All Questions can be answered. Each Question carries 3 marks (Ceiling: 24 Marks)

1	Define management accounting.
2	What is Comparative financial statement?
3	Define working capital.
4	What is Cash flow statement?
5	What is breakeven chart?
6	What is variable cost?
7	State any three features of management accounting.
8	What are liquidity ratios?
9	What is margin of safety?
10	What is vertical analysis?

Section B

All Questions can be answered. Each Question carries 6 marks (Ceiling: 36 Marks)

11	What are the objectives of Management Accounting?
12	What are the objectives of cash flow statement?
13	What are the significances of Ratio analysis?
14	Calculate proprietary ratio from the following information Equity share capital : 2,00,000 Preference share capital : 1,20,000 General reserve : 60,000 P/L A/C : 40,000 7% Debenture : 2,00,000 Sundry creditors : 80,000 Current assets : 1,40,000 Fixed assets : 4,00,000 Investments : 1,60,000

15	From the following information, prepare comparative income statement and comment upon the operative performance result: **2020 (In lakhs)** **2021** Net sales 350 420 Cost of goods sold 240 300 Office expenses 30 36 Selling expenses 20 30
16	Differentiate between cash flow statement and fund flow statement.
17	Compute P/V ratio, BEP and Margin of safety from the following Sales unit : 15,000 Variable cost : Rs.6 per unit Fixed cost : Rs.34,000 Sales : Rs.1,50,000
18	Calculate current asset of a company from the following information Stock turnover ratio : 5 times Sales (all credit) : 2,00,000 G/P ratio : 20% Current liabilities : 60,000 Quick ratio : 0.75 Stock at the end is Rs.5,000 more than the stock in the beginning.
	Section C
	Answer any ONE. Each Question carries 10 marks (1x10=10 Marks)
19	Define marginal costing. What are its assumptions? Explain the managerial uses of marginal costing.
20	From the following details, Calculate a) Current Liabilities b) Current assets c) Liquid assets d) Working capital Current Ratio = 1.6: 1 Quick Ratio = 1.1: 1 Stock = 50,000