

Roll No.

57043

BBA 5th Semester, (N.S.)

Examination--November, 2014

Management Accounting

Paper-bba-503

Time : 3 hours

Max. Marks : 80

Before answering the questions, candidates should ensure that they have been supplied the correct and complete question paper. No complaint in this regard will be entertained after the examination.

Note : Section A shall comprise of eight short answer type questions from whole syllabus carrying two marks each, which shall be **compulsory**. Word limit 1-50.

Section B shall comprise 8 questions (2 from each unit). The students will be required to attempt **four** questions selecting **one** question from each unit. All questions will carry equal marks.

SECTION A

1. (a) What is meant by fund flow?
(b) Explain any three utilities of cash flow analysis.
(c) Define PV ratio with example.
(d) What is profitability index?
(e) Differentiate fixed budgets and flexible budgets. (Any three)
(f) Explain interest coverage ratio with example.
(g) Why management accounting is important for a manager? (Given two reasons)
(h) What is residual income?

Section B

Unit I

2. Define management accounting. Evaluate the scope and functions of management accounting.

- Define marginal costing. How marginal costing is useful in price fixation for export purposes and make or buy decisions.

Unit II

- Describe an investment centre. How investment centres help in performance evaluation? <http://www.HaryanaPapers.com>
- What are budgets, budgeting and budgetary control? Explain the various types of budgets.

Unit III

- Write an elaborative note on the financial statement analysis.
- Following figures have been obtained from the books of Pawan Roadways Ltd.:

	2012 (Rs.)	2013(Rs.)
Sales (at Gross Profit of 25%)	36,00,000	60,00,000
Debtors in beginning	5,40,000	
Closing Debtors	6,60,000	9,40,000
Opening Stock	6,50,000	
Closing Stock	7,00,000	10,00,000

Calculate the Debtors Turnover Ratio and Inventory Turnover Ratio for both years.

Unit IV

- What is management accounting information? How management accounting information helps in process decisions of a business?
- What do you mean by Capital Budgeting? Explain the role of Net Present Value (NPV) and Internal Rate of Return (IRR) methods in managerial decision making.

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