

**Department of B.Com (Bank Management)**

**Management Accounting**

**Sub code: BM617**

**Submitted by:**

**Mr.R.Punniyaseelan**

**Asst.Professor in Commerce**

**Mrs.G.Bhuvaneswari**

**Asst.Professor in Commerce**

**PART : A**

- 1. List out the tools of management accounting. (Page No: 1.13)**
- 2. Give any two limitations of management accounting. (Page No: 1.16)**
- 3. What are comparative financial statements. (Page No:2.8)**
- 4. Who are the parties interested in the interpretation of financial statement. (Page No:2.2)**
- 5. What current Ratio. (Page No: 3.19)**
- 6. Write a short note on Leverage.**
- 7. What is fund from operation. (Page No:4.10)**
- 8. What is master budget? (Page No: 7.8)**
- 9. Define capital budgeting. (Page No: 9.1)**
- 10. Give any two limitations of pay back period. (Page No:9.11)**
- 11. What is a financial statement? (Page No: 2.1)**
- 12. Working Capital – Explain. (Page No: 2.8)**
- 13. Write short note on “Common size statement”. (page no: 2.8)**
- 14. What do you mean by analysis? (page no:2.4)**
- 15. What is production budget? (page no: 7.10)**

16. Marginal costing – Explain. (page no:6.2)
17. Define Management Accounting? (page no: 1.6)
18. Explain the need for management accounting? ( Page no: 1.15)
19. Discuss the tools used in analysis of financial statement. (page no: 2.7)
20. Explain trend analysis. (page no:2.9)
21. Bring out the application of Ratio analysis.
22. What are activity ratios?
23. Explain the application of Debt equity ratio. (page no: 3.21)
24. Bring out the objectives of budgetary control. (page no:7.4)
25. What do you mean by master budget? (page no: 7.13)
26. Define absorption costing. (page no: 6.4)
27. Explain cost volume profit analysis. (page no: 6.6)
28. What is the scope of management accounts? (page no: 1.9)
29. Give the any two objectives of cash flow statement? (page no: 5.75)
30. What is meant by P/V ratio? (page no: 6.8)
31. Write about the marginal costs structure. (page no: 6.5)
32. What are the essentials of a budget? (page no:7.2)
33. Define ZBB (page no: 7.16)
34. What is meant by discounted cash flow? (page no: 9.15)
35. Define cash budgeting. (page no: 7.12)
36. Define Management Accounting. (page no: 1.1)
37. State any four objectives of management accounting. (page no: 1.10)
38. What is cost accounting? (page no: 1.5)
39. What is a comparative statement? (page no: 2.8)
40. What do you mean by inter-firm comparisons? (page no: 2.8)
41. Define trend analysis? (page no: 2.9)

42. What is current ratio? (page no: 3.19)
43. Give any four example of current assets. (page no: 3.20)
44. What is working capital? (page no: 4.1)
45. What is master budget? (page no: 7.9)
46. What is contribution? (page no: 6.7)
47. Give an imaginary marginal cost statement. (page no: 6.34)
48. Bring out the functions of management accounting. (page no: 1.10)
49. Explain the limitation of Financial Accounting. (page no: 1.3)
50. What are solvency ratios? (page no: 3.19)
51. Bring out the turnover ratios. (page no: 3.14)
52. Bring out the advantages of funds flow statements. (page no: 4.6)
53. What are the objectives of preparing cash flow statement? (page no: 5.3)
54. Explain BEP. (page no: 6.8)
55. What do you mean by margins of safety? (page no: 6.10)
56. Define "Management Accounting" (page no: 1.6)
57. What is Static analysis?
58. What is net working capital? ( Page no : 4.2)
59. What is Budget Manual? (page no: 7.7)
60. What is standard cost? (page no: 8.1)
61. What is post pay back period? (page no: 9.11)
62. What is discounted cash flow? (page no: 9.15)
63. Give the meaning of the term financial statement. (page no: 2.1)
64. What is meant by intra-firm Comparision?
65. What is flexible budgeting? (page no: 7.14)
66. Give the formula for Profit-Volume ratio. (page no: 6.8)
67. Write a note on break-even point. (page no: 6.8)

68. What are the short term liquidity ratios? (page no: 3.19)
69. How do you classify budgets based on function? (page no: 7.9)
70. How do you calculate BEP? (page no: 6.8)
71. What is Comparative Statement? (page no: 2.8)
72. Mention any two advantages of management accounting. (page no: 1.15)
73. What is internal analysis? (page no:2.6)
74. What is profitability ratio? (page no: 3.9)
75. What do you mean by Acid test ratio? (page no: 3.20)
76. What is current assets? (page no: 4.2)
77. Define- Ratio. (page no: 3.1)
78. What is fund? (page no: 4.1)
79. Write a Note on “Cost volume profit analysis”. (page no: 6.6)
80. Bring out the two different between cost accounting and management accounting. (page no: 1.13)
81. Explain the benefits and ratio analysis. (3.2)
82. What do you mean by cash from operation? (page no: 5.5)
83. What is meant by Analysis of Financial statement? (page no: 2.1)
84. What do you mean by production budget? (page no: 7.10)
85. Bring out the two scope of Management Accounting? (page no: 1.9)
86. What are the various types of financial statement?
87. How do you calculate the ROI? (PAGE NO: 3.9)
88. What are the components of current assets? (Page no: 3.20)
89. What are the sources of funds? (page no: 4.10)
90. What is dynamic analysis?
91. What is the net present value? (page no: 9.16)

## **PART : B**

- 1. What are the objectives of Management Accounting? (page no: 1.10)**
- 2. What are the limitation of financial statement? ( page no: 1.3)**
- 3. What are the advantage of Management Accounting? (page no: 1.15)**
- 4. State the various sources of funds and how they are applied? (page no: 4.10-4.13)**
- 5. Distinguish between ‘ Absorption costing and marginal costing’. (page no: 6.4)**
- 6. What is break-even analysis? State its assumptions and uses. (page no: 6.9)**
- 7. What is zero base budgeting? Explain its process. (page no: 7.16)**
- 8. Explain the scope for Management Accounting. (page no: 1.9)**
- 9. Bring out the duties of management accounting. (page no: 1.17)**
- 10. Explain any two scope of cost accounting. (page no: 1.5)**
- 11. Bring out the two different between Management accounting and financial accounting. (page no: 1.11)**
- 12. Give the format for common size balance sheet. (page no: 2.13)**
- 13. Bring out the different between funds flow and cash flow statement. (page no: 5.2)**
- 14. Give the format for cash from operation. (page no: 5.10)**
- 15. Bring out the assumptions of Break Even chart. (page no: 6.11)**
- 16. State the tools of Financial Analysis. (page no: 2.7)**
- 17. What are the important of fund flow statement? (page no: 4.6)**
- 18. Bring out the four scope of Management Accounting. (page no: 1.9)**
- 19. Make a proforma and comparative income statement. (page no: 2.8)**
- 20. Define trend analysis. What are the advantages of trend analysis? (page no: 2.9)**
- 21. What are the essential of good financial statement? (page no: 2.1)**
- 22. What are the main function of Budget Committee? (page no: 7.7)**
- 23. What are the factors to be taken into account, while preparing sales budget to explain. (page no: 7.9)**
- 24. Write down the characteristics of Management Accounting. (page no: 1.7)**
- 25. Distinguish between the cost accounting and management accounting. (page no: 1.13)**
- 26. Bring out the importance of Management Accounting. (page no: 1.10)**
- 27. What are the Benefits of ratio analysis? (page no: 3.2)**
- 28. What are the applications of marginal costing? (page no: 6.18)**
- 29. What are the merits and demerits of fixed budget? (page no: 7.8)**
- 30. What are the functions of management accounting?**
- 31. Define Management Accounting. Bring out the needs for Management Accounting. (page no: 1.6)**
- 32. Explain the classification of ratios. (page no: 3.4)**

33. Explain the meaning of the term financial statement. State their objectives. ( page no: 2.1)
34. What are the disadvantages of Management Accounting? (page no: 1.16)
35. How do you the prepare the common size income statement? (page no: 2.8)
36. What are profitability ratios? (page no: 3.9)
37. Explain the items of sources and application of funds.
38. Explain the Zero base budgeting. (page no: 7.16)
39. What are the steps involved in the financial statement analysis? (page no: 2.4)
40. List out the advantages of Ratio Analysis. (page no: 3.2)

#### **PART : C**

1. Discuss the difference between management accounting and cost accounting. (page no: 1.13)
2. Discuss the nature and scope of management accounting. (page no: 1.7 & 1.9)
3. Explain with example application of comparative statement analysis. (page no: 2.8)
4. Enumerate briefly the major steps in capital budgeting. (page no: 9.2)
5. Define Management Accounting. Explain its scope. (page no: 1.9)
6. What do you understand by “Ratio Analysis”? Point out its limitation. ( page no: 3.3)
7. Discuss the managerial uses of funds flow statement. (page no: 4.6)
8. Explain the limitation and advantages of management accounting. (page no: 1.15 & 1.16)
9. Discuss the different tools used in analyse the financial statements. (page no: 2.7)
10. State the difference between the financial accounting and management accounting. (page no: 1.11)
11. Explain the importance of management accounting. (page no: 1.10)
12. Explain the features of any two financial statement analysis. (page no: 2.7)
13. What are the advantages of management accounting? (page no: 1.15)
14. Distinguish between Management accounting and Financial Accounting. (page no: 1.11)
15. Explain the methods of financial statement analysis. (page no: 2.7)
16. Discuss the function of Management accounting. (page no: 1.10)
17. Discuss various techniques of financial statements analysis with its merits and demerits. (page no: 2.7)
18. Explain the objectives of management accounting.

- 19. Explain the salient features of the various methods of financial statements analysis.  
(page no: 2.6)**
- 20. Explain the methods of financial statement analysis.**
- 21. Define “Budget”. “Budgeting control”. What are its advantages and limitation?  
(page no: 7.2 & 7.4)**
- 22. Who are the parties interested in financial statements? What is the nature of their  
interest? (page no: 2.2)**
- 23. State the procedure for preparation of funds flow statements. (page no: 4.7)**