

**GOVT DEGREE COLLEGE BOYS
KATHUA**
B.COM Semester-6th
MANAGEMENT ACCOUNTING
Paper Code: UBCTS 601

Time Allowed: 3
hours

Note: -

(1) The candidates are required to attempt any FOUR questions out of
EIGHT.

Q1 Discuss in detail the functions of management accounting. Explain the
nature and scope of management accounting.

Q2. Define the terms .

- a) Cost accounting
- b) Financial accounting
- c) Working capital
- d) Breakeven point
- e) Profit Volume Ratio

Q3. How does a cash flow statement differ from a funds flow statement?

Q4 Define Budget And Explain its

Features?

Q5. Explain the following:

- (a) Standard Coasting.
- (b) Material Variance.
- (C) Direct Labour Variances.
- (d) Wage rate variances.

Q6. Explain the Following:

- (A) Factors determining Working Capital Requirement.
- (B) Profit Volume Ratio Meaning and Importance.

Q7. What is the purpose of preparing a cash flow statement? How is it prepared?
Explain and illustrate.

Q8 In a factory 100 workers are engaged and the average rate of wage is 50 paise
per hour. Standard working hours per week are 40 and the standard performance is
10 units per gang hour.

During a week in March, wages paid for 50 workers were at the rate of 50 paise per

hour, 10 workers at 70 paise per hour and 40 workers at 40 paise per hour. Actual output was 380 units.

The factory did not work for five hours due to breakdown of machinery.

Calculate appropriate labour Variances.
