**HOME ASSIGNMENT FOR B.COM 5TH SEM**

 **MANAGEMENT ACCOUNTING**

**UNIT-I INTRODUCTION**

1. Define the concept of Management Accounting. How can management accounting be useful to the management? What are its limitations?
2. Distinguish between Management Accounting and Financial Accounting.
3. Distinguish between Management Accounting and Cost Accounting?
4. Explain the role of a management accountant in a business enterprise.
5. Discuss in detail the Functions and Nature of Management Accounting.
6. Explain the various characteristics features of Management Accounting. Discuss the various tools and techniques of management accounting.
7. “Management Account has been evolved to meet the need of management.” Explain this statement.
8. “Management Accounting is nothing more than the use of financial information for management purposes.” Explain this statement and clearly distinguish between Financial Accounting and Management Accounting.
9. “Management accounting aims at providing financial results of the business to the management for taking decisions.” Explain by bringing out the advantage of management accounting.

**UNIT-II CASH FLOW STATEMENT**

1. What do you mean by Cash Flow Statement? Explain the objects of Cash Flow Statement.   How is it prepared?/ Explain the procedure of preparing a cash flow statement.
2. Discuss briefly the classification of activities as prescribed in AS-3 for preparation of Cash Flow Statement and give three examples of each such class of activities.
3. Distinguish between Cash Flow Statement and Funds Flow Statement.
4. Distinguish between a Cash Flow Statement and a Cash book.

**FUNDS FLOW STATEMENT**

1. What is Funds Flow Statement? Explain its managerial use.
2. Discuss the importance and objectives of Fund Flow Statement. How do you determine whether a particular change is in the nature of a source or of an application of fund?
3. Write short notes on
4. Limitations of Funds Flow Statement.
5. Funds from Operation.

**UNIT-III MARGINAL COSTING**

1. Define marginal costing. What are the advantages and disadvantages of marginal costing? Discuss its contributions to the management in decision-making
2. Describe the major areas of application of marginal costing system. What is the necessity of analysis of marginal cost?
3. “The technique of marginal costing is a valuable aid to management.” Discuss.
4. “ Marginal costing is a very useful technique to management for cost control, profit planning and decision making.” Explain.
5. State any three similarities between marginal costing and differential costing.
6. Write short notes on :
7. Responsibility Accounting
8. Break-even Analysis
9. Break-even Chart.
10. Absorption costing
11. Change in product mix
12. Pricing
13. Make or buy decision
14. Cost-volume-profit analysis.
15. Assumptions of break-even analysis.
16. Differential Costing.
17. Break-even point.
18. Profit-volume ratio.
19. Contribution.
20. Margin of safety.

**UNIT-IV BUDGET AND BUDGETORY CONTROL**

1. Define the budgetary control. Explain the objectives , advantages and limitations of budgetary control
2. What do you mean by cash budget? What are its advantages? How is it prepared?    What is sales budget? Explain the objectives of sales budget. How it is prepared? Distinguish between sales budget and production budget.
3. Write short notes on
4. Performance Budgeting.
5. Zero-base Budgeting.

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