

**B.Com. 5th Semester (Programme) Examination, 2020-21  
COMMERCE**

Course ID: 51214

Course Code: BCOMP 503GE-1

**Course Title: Management Accounting**

Full Marks: 40

Time: 2 HOURS

**The figures in the margin indicate full marks**

Candidates are required to give their answer in their own words as far as practicable

**1. Answer *any five* of the following questions: (2X5=10)**

-য কোন পাঁচটি প্রশ্নের উত্তর দাও :-

- a) What is Quick ratio?
- b) What is composite ratio?
- c) What is cash flow statement?
- d) What is working capital?
- e) Write the standard current ratio.
- f) What type of assets and liabilities are used for calculation of net working capital?
- g) What are the profitability ratios?
- h) What is capital Employed?

**2. Answer *any four* of the following questions: (5X4=20)**

যে কোন ৪টি প্রশ্নের উত্তর দাও :-

- a) Distinguish between cash flow statement and Fund Flow statement..
- b) Discuss the Scope of Management Accounting.

- c) Discuss the necessities of Accounting Ratios.
- d) What are the objectives of Fund Flow statement ?
- e) Calculate current ratio and quick ratio from the following information
- Closing stock Rs 40000/- Debtors Rs 10000/- Bills receivables Rs.  
20000/- Creditors Rs 30000/- Bills payable Rs 10000/- Bank overdraft Rs  
10000/-
- f) 'Depreciation is a source of fund'- give any three argument in favour of  
this statement.

**3. Answer any one of the following questions: (10X1=10)**

যে কোন ১টি প্রশ্নের উত্তর দাও :-

- a) Point out the difference between Cost Accounting and management  
Accounting.
- b) The information relating to Ray & Co. are given as follows :-
- Debtor's velocity 3 months
- Stock velocity 8 months
- Creditor's velocity 4 months

Gross profit Ratio 25% Gross profit for the current year ended 31.03.2020 amounts to Rs 5, 00,000. All sales were credit sales. Closing stock of the year is Rs 20,000 above the opening stock. Find out: (a) Sales (b) Sundry Debtors (c) Closing Stock (d) Sundry Creditors.