

**MAHARASHTRA AGRICULTURAL UNIVERSITIES EXAMINATION BOARD, PUNE**  
**SEMESTER END THEORY EXAMINATION**  
**B.Sc.(Hons.)Agri. Business Management**

Semester : VI(New)	Term : Second	Academic Year : 2023-24
Course No. : BFA 365	Title : Managerial Accounting	
Credits : 3 (2+1)	Time : 14:00 to 17:00 hrs	
Day & Date : Friday, 03.05.2024	Total Marks : 80	

- Note :
1. Solve ANY EIGHT questions from SECTION 'A'.
  2. All questions from SECTION 'B' are compulsory.
  3. All questions carry equal marks.
  4. Draw neat diagram wherever necessary.

**SECTION 'A'**

- Q.1 Define Managerial accounting. Explain the nature, scope and objectives of management accounting.
- Q.2 What is Budgetary control? Explain the nature and scope of budgetary control.
- Q.3 Explain the types of standard costing and variance analysis.
- Q.4 Give the statements and objectives of cash flow statements.
- Q.5 Explain the different stages involved in activity-based costing.
- Q.6 Give functional classification of ratios and write down the meaning and objectives of ratio analysis.
- Q.7 What is the role of computer in accounting? Give the difference between Fixed and Flexible budget.
- Q.8 What do you mean by Inflation accounting? Explain in detail about labor variances.
- Q.9 Discuss the various elements of cost accounting.
- Q.10 Describe in detail:
  - a) Just-in-time
  - b) Standard costing method

**SECTION 'B'**

- Q.11 Do as directed:
- 1) NP ratio is the relationship between net profit after tax and net sales. (State True or False)
  - 2) Expense ratio is the ratio of group of sales and expense ratio. (State True or False)
  - 3) Ratio analysis is used for the analysis of financial statement. (State True or False)
  - 4) Ratio analysis indicates the strength and weakness of business. (State True or False)
  - 5) \_\_\_\_\_ are basically reports that depict financial accounting information relating to business.
  - 6) Give the formula of Operating ratio.
  - 7) \_\_\_\_\_ is used to test the ability of business to pay its short-term debt.
  - 8) Formula of Debt Equity ratio = \_\_\_\_\_.
- Q.12 State full forms of the following:
- |        |        |        |        |
|--------|--------|--------|--------|
| 1) LMV | 2) CFS | 3) LRV | 4) JIT |
| 5) TQM | 6) BEP | 7) MOS | 7) TOC |

