

Unit - 1

1. Functions of Management Accountant
2. Limitations of management accounting
3. Meaning and Importance of Management Accounting.
4. Methods of analyzing Financial Statements.
5. Prepare a Trend Percentages Statement from the following Balance Sheets:

Balance Sheets:

Particulars	31-03-2015 (₹)	31-03-2016 (₹)	31-03-2017 (₹)
Liabilities:			
Equity Share Capital	6,00,000	6,00,000	6,00,000
Preference Share Capital	2,00,000	5,00,000	5,00,000
Total Share Capital	8,00,000	11,00,000	11,00,000
Reserve & Surplus:			
General Reserve	2,50,000	3,00,000	4,00,000
Profit & Loss Account	80,000	60,000	40,000
Securities Premium	1,40,000	1,80,000	2,00,000
Total Reserves & Surplus	4,70,000	5,40,000	6,40,000
Long-term Liabilities:			
Bank Loan	4,40,000	5,60,000	6,00,000
Debentures	2,00,000	1,80,000	1,60,000
Total Long-term Liabilities	6,40,000	7,40,000	7,60,000
Current Liabilities:			
Bills Payable	1,20,000	80,000	1,00,000
Creditors	80,000	60,000	50,000
Provision for Tax	70,000	90,000	1,00,000

Employee's Fund	40,000	70,000	90,000
Total Current Liabilities	3,10,000	3,40,000	3,40,000
Total Liabilities	22,20,000	26,80,000	28,40,000
Assets:			
Fixed Assets:			
Goodwill	2,00,000	2,00,000	2,00,000
Land & Building	7,40,000	8,40,000	8,20,000
Machinery	6,00,000	5,60,000	6,40,000
Furniture	2,40,000	2,20,000	3,00,000
Total Fixed Assets	17,80,000	18,20,000	19,60,000
Current Assets:			
Debtors	1,00,000	1,80,000	1,40,000
Cash	2,00,000	3,60,000	4,00,000
Bank Balance	40,000	2,00,000	2,00,000
Bills Receivables	20,000	40,000	60,000
Other Current Assets	80,000	80,000	80,000
Total Current Assets	4,40,000	8,60,000	8,80,000
Total Assets	22,20,000	26,80,000	28,40,000

Unit - 2

THEORY QUESTIONS

1. Explain what is ratio. State the forms in which ratios can be expressed.
2. Write a brief note about the traditional classification of ratio
3. Explain all the ratios with interpretation as per Functional classification.
4. Write any 3 advantages and limitations of ratio analysis

Short Examples

1. If stock turnover is 5 times, the opening stock is rupees 5000 less than the closing stock and average stock is rupees 20000 find out purchases.
2. Following are the ratios calculated from the accounts of Meena Limited company. Standard ratios are also given. Comment on the financial position and operational efficiency of the company. Current ratio 4:1 proprietary ratio 60%, gross profit 40%, Debtor's velocity 35 days. The standard ratios are, gross profit 2:1 proprietary ratio 70%, gross profit ratio 40%, and debtors' velocity 45 days.
3. The operating ratio of Sun Pharma Limited is 80%, gross profit ratio is $\frac{1}{3}$. The sales are Rs 150000. Find out the operating expenses of the company.
4. Rs 4000 is the bills payable in a company's books. If the total purchase is rupees 730000 and the credit purchase is $\frac{4}{5}$ th of the total purchase creditors ratio is 40 days find out the amount of creditors.
5. Stock turnover is 5 times, sales RS 500000, gross profit is 25% on cost. Closing stock is rupees 40000 more than opening stock. Find out closing stock.
6. Cost of goods sold is Rs 15 lakh, opening stock rupees 250000, stock turnover ratio is 5 times. Find out the value of closing stock.
7. Is the gross Profit ratio 30% and sales are rupees 17 lakh find out the cost of goods sold.

Kindly prepare all multiple-choice questions.

Examples (Attempt any 7 others than done in class)

Sr no	Particulars
1	Illustration 10 ---Guj uni 1994
2	Ravi limited--Guj uni 2007
3	Smit limited - Guj uni 2006
4	Jeet Company limited - Guj uni 2009
5	Rahi limited - Gujuni -2004
6	Kabir Limited - Guj uni 2010
7	Manisha Company Limited - Guj uni 2011
8	Raja limited- Guj uni 2013
9	Sneha limited - Gun uni 2014
10	Aashik limited - Guj uni 2015
11	Gujarat Saurashtra - Guj uni 2016
12	Samir limited - Guj uni 2017
13	Deval Limited - Guj uni 2018
14	Misha limited - Guj uni 2021
15	Raja rohit - guj uni 2022

Unit - 3

Cashflow

1. Sum No. 8 Nitco Ltd. Guj. Uni. 2004 page no. 261
2. Sum no. 16 Delux Ltd. Guj. Uni. 2008
3. Sum no. 19 Nazma Ltd. Guj.Uni. 2018
4. Sum no. 21 Vinit Co. Ltd. Guj. Uni. 2011
5. Sum no. 27 Radha Ltd. Guj.Uni. 2013
6. Sum no. 31 Rudra Ltd. Guj.Uni. 2014
7. Sum no. 37 Nazma Ltd. Guj.Uni. 2017

SNUCC

Unit - 4

1. Advantages and Limitations of Budgetary Control
2. Difference between Zero base budgeting and Traditional Budgeting
3. Various Types of Budget
4. Sum No. 9
5. Sum No. 16
6. Sum No. 20
7. Sum No. 7 Tatsat Co. Guj. Uni. 2001 page no. 400
8. Sum no. 25 Ashutosh Ltd. Guj. Uni. 2011
9. Sum no. 28 Vedant Ltd. Guj.Uni. 2012
10. Sum no. 43 Ambalika Co. Ltd. Guj.Uni. 1996
11. Sum no. 45 South Guj. uni. 2008