

## **M.Com. II Sem**

### **Advanced Managerial Accounting**

#### **UNIT-1**

1. Explain the meaning, objectives, types, uses, and limitations of Financial Statements.
2. Discuss the various techniques of Financial Statement Analysis.
3. Explain the significance of Financial Statements for different stakeholders.
4. Describe the process of Financial Statement Analysis and its advantages.
5. Explain the meaning and objectives of Cash Flow Analysis.
6. Discuss the importance and limitations of Cash Flow Statements.
7. Describe the procedure for preparing a Cash Flow Statement under Ind AS-7.

#### **UNIT-2**

1. Explain the concept, objectives, and advantages of Responsibility Accounting.
2. Discuss the steps involved in the implementation of Responsibility Accounting.
3. Describe the various types of Responsibility Centres with suitable examples.
4. Explain the concept, objectives, and significance of Transfer Pricing.
5. Discuss the various methods of Transfer Pricing.

#### **UNIT-3**

1. Explain the concept and objectives of Inflation Accounting.
2. Discuss the limitations of historical cost-based financial statements.
3. Describe the methods of Inflation Accounting.
4. Evaluate the usefulness of Inflation Accounting in financial reporting.
5. Explain the income concept for financial reporting.
6. Discuss the measurement and reporting of revenues.
7. Describe the measurement and reporting of expenses.
8. Explain the accounting treatment of gains and losses.

#### **UNIT-4**

1. Explain the concept of Return on Investment (ROI) and its importance in performance evaluation.
2. Discuss the uses and limitations of Return on Investment as a measure of managerial performance.
3. Examine the advantages and disadvantages of ROI as a performance measurement tool.
4. Explain the concept of Economic Value Added (EVA) and its role in performance measurement.
5. Discuss the significance of EVA as a modern financial performance indicator.

6. Describe the procedure for measuring Economic Value Added.
7. Explain the concept and objectives of the Balanced Scorecard.
8. Discuss the importance of the Balanced Scorecard in strategic management.
9. Describe the four perspectives of the Balanced Scorecard.

## **UNIT-5**

1. What are the various cost concepts used in decision making?
2. What is Marginal Costing? Explain its importance in decision making.
3. What are the advantages and limitations of Marginal Costing?
4. What is the role of contribution analysis in Marginal Costing?
5. Explain the concept of Make or Buy decisions.
6. Discuss the factors influencing Make or Buy decisions.
7. Explain the concept of product mix decisions under Marginal Costing.
8. Discuss the factors affecting sales mix decisions.