

STELLA MARIS COLLEGE (AUTONOMOUS), CHENNAI 600086
(For candidates admitted during the academic year 2023-2024 and thereafter)

B.COM END SEMESTER EXAMINATION APRIL 2026
HONOURS
FOURTH SEMESTER

COURSE : MAJOR CORE
PAPER : MANAGEMENT ACCOUNTING AND CONTROL
SUBJECT CODE : 23BH/MC/MA44
TIME : 3 HOURS **MAX. MARKS: 100**

SECTION A				
Q. No.	Answer all the questions:	(5 x 2 = 10)	CO	KL
1.	Define Management Accounting.		CO1	K1
2.	Expand PERT and CPM.		CO1	K1
3.	List any two benefits of decision-making.		CO1	K1
4.	What is Quality Costing?		CO1	K1
5.	Write a note on Environmental Management Accounting.		CO1	K1
SECTION B				
Q. No.	Answer any four of the following questions:	(4 x 5 = 20)	CO	KL
6.	Outline the objectives of Management Accounting.		CO1	K2
7.	Explain the concept of Inflation Accounting.		CO1	K2
8.	Discuss the steps involved in the decision-making process in management.		CO1	K2
9.	Describe the social and ethical issues in Management.		CO1	K2
10.	Examine the practical applications of Break-even Analysis in business.		CO1	K2
11.	Summarise the importance of Management Audit.		CO1	K2
SECTION C				
Q. No.	Answer all the questions:	(4 x 10 = 40)	CO	KL
12.	A) Show how Standard Costing can be used to identify inefficiencies. (OR) B) Apply Mendelow's Matrix to any company of your choice and classify the stakeholders of the company.		CO2	K3
13.	A) Illustrate how Budgetary Control can be used to improve efficiency in an organisation. (OR) B) Distinguish between Cost and Management Accounting.		CO2	K3
14.	A) Analyse the different levels of Managerial Decisions and their impact. (OR) B) Examine the methods of Value-Added Accounting and explain how they support performance evaluation.		CO3	K4
15.	A) Analyse the benefits of Human Resource Accounting in an organisation. (OR) B) Discuss the functions of Management Accounting and analyse how they assist in organisational planning.		CO3	K4

SECTION D				
Q. No.	Answer any one of the following questions:	(1 x 15 = 15)	CO	KL
16.	Evaluate the importance of ethical practices in Management Accounting and Control.		CO4	K5
17.	Critically assess the role of Differential Analysis in managerial decision-making, explaining the steps involved and its application in selecting between alternatives.		CO4	K5
SECTION E				
Q. No.	Compulsory Case Study	(1 x 15 = 15)	CO	KL
18.	<p>In 2001, the American energy company Enron collapsed after it was revealed that the company had hidden large debts and manipulated financial statements to show higher profits. Senior executives used complex accounting practices to mislead investors and stakeholders. The scandal resulted in heavy losses to shareholders and employees and led to major reforms in corporate governance and accounting regulations. Assume you are appointed as a Management Accountant in a large organisation that wants to avoid such ethical failures.</p> <p>A) Develop internal control mechanisms to prevent manipulation of financial information. (8 marks)</p> <p>B) Formulate strategies to strengthen transparency and stakeholder confidence. (7 marks)</p>		CO5	K6
