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Name.....

Reg. No.....

FIFTH SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2016

(CUCBCSS—UG)

BCM 5B 07—ACCOUNTING FOR MANAGEMENT

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 1 mark.

(A) Fill in the blanks :

- 1 The objective of _____ is to find out the Profitability and financial position.
- 2 Ratio of Net sales to Net working capital is a _____.
- 3 P/V Ratio expresses the relationship of _____ to Sales.
- 4 Marginal cost is the _____ cost of producing an additional unit of output.
- 5 _____ is a statement which describes inflows and outflows of cash and cash equivalents.

(B) Multiple choice :

6. At break-even point contribution will be equal to _____.
(a) Variable cost. (b) Fixed cost.
(c) Profit. (d) None of these.
- 7 _____ assets are those which in the ordinary course of business can be converted into cash within a short period of time.
(a) Current. (b) Non-current.
(c) Both of these. (d) None of these.
- 8 _____ are statements of financial position at different periods.
(a) Comparative statements. (b) Common size statements.
(c) Both of these. (d) None.
- 9 _____ is concerned with providing information to management for taking managerial decisions.
(a) Management Accounting. (b) Financial accounting.
(c) Cost accounting. (d) All of these.

Turn over

10 _____ refers to firms investment in current assets.

- (a) Working capital. (b) Gross working capital.
(c) Net working capital. (d) All of these.

(10 × 1 = 10 marks)

Part B

*Answer any eight questions.
Each question carries 2 marks.*

- 11 What is comparative financial statement analysis ?
12 What is Acid Test Ratio ?
13 What is Trend analysis ?
14 What is Management Accounting ?
15 What are Liquidity ratios ?
16 Calculate Debtors Turnover Ratio from the following information :

		Rs.
Credit sales	...	42,000
Return inwards	...	2,000
Debtors	...	5,000
Bills Receivables	...	3,000.
17 Cash	....	15,000
Bills Receivables	....	15,000
Sundry Debtors	....	20,000
Stock	....	10,000
Sundry Creditors	....	30,000
Cost of sales	....	1,80,000

Calculate Working Capital Turnover Ratio.

- 18 Calculate Break-Even Point from the following information :

Fixed Cost	...	Rs. 4,000
P/V ratio	...	25 %.