### PART D

Answer any two questions. Each question carries 15 marks.

29. Explain the scope of Management Accounting.

30. The Balance Sheet of Sun Ltd on 31.3.2018 and 31.3.2019 were as follows:

	31.3.2018	31.3.2019
Capital	375,000	459,000
Bank loan	120,000	150,000
Debenture	75,000	
Creditors	120,000	132,000
	<u>690,000</u>	741,000
Building	105,000	180,000
Land	120,000	150,000
Machinery	240,000	165,000
Stock	105,000	75,000
Debtors	90,000	150,000
Cash	<u>30,000</u>	21,000
	<u>690,000</u>	741,000

During the year a machine costing Rs. 30,000 (accumulated depreciation Rs. 9,000) was sold for Rs. 15,000. The provision for depreciation against machinery a/c as on 31.3.2018 was Rs. 75,000 and on 31.3.2019 was Rs. 120,000. Net profit for the year ended 31.3.2019 amounted to Rs. 135,000. Prepare Cash Flow Statement.

31. From the following details, make out the Balance sheet with as many details as possible:

\*\*\*\*\*\*

(4)

Stock Velocity	6
Capital Turnover Ratio	2
Fixed Assets Turnover	4
Gross Profit Turnover Ratio	20%
Debtors Velocity	2 months
Creditors Velocity	73 days
Gross Profit	Rs. 60,000
Reserves and Surplus	Rs. 20,000

Closing stock was Rs. 5,000 in excess of opening stock.

 $(2 \times 15 = 30 \text{ Marks})$ 

# 19U542S

(Pages: 4) Name: .....Reg. No: ..... **GREE EXAMINATION, NOVEMBER 2021** UCBCSS-UG) **OUNTING FOR MANAGEMENT** erce – Core Course) ns – Supplementary/Improvement) Maximum: 80 Marks

	FIFTH SEMESTER B. Com. DEG	REE E
	CC17U BC5 B07 - ACCO	
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	(2017, 2018 Admission	s – Supp
Time:	Three Hours	
		DADT
		PART A
Choose	Answer <i>all</i> questions	. Lacii q
	e the correct answer:	•
1.	Which of the following is not a techn	-
	a. Standard Costing	b. Bud
	c. Output Costing	d. Mar
2.	Which of the following is not used in	n horizo
	a. Comparative Income Statement	b. Com
	c. Trend percentages	d. Com
3.	Which of the following ratio is used	to meas
	a. Current ratio	b. Prop
	c. Inventory Turnover Ratios	d. Oper
4.	Which of the following is a non- cur	rent asse
	a. Cash in hand	b. Bills
	c. Inventory	d. Goo
5.	$\dots = \underline{Profit}  x100$	
	PV Ratio	
	a. Margin of Safety	b. Brea
	c. Angle of incidence	d. Con
Fill in	the blanks:	
6.	statements are expressed	in analy
7.	Debt-equity ratio is the relationship	between
8.	An increase in current assets results	in
	Interest received on investments is a	
	is the excess of actual sa	
10		

(1)

A

question carries 1 mark.

of Management Accounting?

dgetary Control

rginal Costing

ontal analysis of financial statements?

mparative Balance Sheet

mmon size statements

sure the efficiency of current assets?

prietory Ratio

erating Profit Ratio

set?

ls Receivables

odwill

eak Even Point ntribution Margin

lytical percentages. on outsiders' funds and ...... ..... in working capital. low from ...... activity. preak-even sales.

> (10 × 1 = 10 Marks) Turn Over

#### PART B

Answer any <i>eight</i> questions. Each question carr	ries 2 marks.	26 From the following Delence Sheet of A.L.	
11. Give any two objectives of management accounting.		26. From the following Balance Sheet of A Capital:	
12. Give any two differences between cost accounting and manage	ement accounting.	Capitai.	
13. What is financial analysis?		Capital	
14. What are common size statements?		Long term borrowings	
15. What does the debt equity ratio indicates?		Trade creditors Bank overdraft	
16. What is financial leverage?		Outstanding expenses	
17. Give any two examples for applications of fund.			
<ul><li>18. How would you treat provision for taxation while preparing fu</li><li>19. Give two examples for cash inflows from financing activities.</li><li>20. What is contribution?</li></ul>	nd flow statement?	Land & building Furniture Stock Debtors	
	(8 × 2 = 16 Marks)	Cash	

#### PART C

Answer any six questions. Each question carries 4 marks.

21. Bring out the differences between financial accounting and management accounting.

22. What is Comparative Income Statement? State the objectives of Comparative Income Statement.

- 23. What are the limitations of ratio analysis?
- 24. From the following information, calculate the trend percentages of sales and stock taking 2015
  - as the base and interpret them:

Year	Sales (Rs)	Stock (Rs)
2015	1,881	709
2016	2,340	781
2017	2,655	816
2018	3,021	944
2019	3,768	1,154

25. From the following information, find out:

(i) Inventory Turnover Ratio when Gross Profit ratio is 20%

## (ii) Inventory Conversion Period

Credit sales	Rs. 150,000
Cash sales	Rs. 250,000
Returns inward	Rs. 25,000
Opening stock	Rs. 25,000
Closing stock	Rs. 35,000

### 27. From the following information, you are required to compute fund from operations:

	Profit and	d Loss Account	
To operating expenses	100,000	By Gross profit	200,000
To Depreciation	40,000	By Gain on sale of land	20,000
To Loss on sale of plant	10,000		
To Advertisement suspense	5,000		
a/c			
To Discount allowed	500		
To Discount on issue of	500		
shares			
To Goodwill	12,000		
To Net profit	52,000		
	220,000		220,000

28. From the following data, find out break-even point.

Variable cost per unit	Rs. 15
Fixed expenses	Rs. 54,000
Selling price per unit	Rs. 20
What sould be the selling p	price per unit, it

to 6,000 units?

# 19U542S

Ltd, prepare a Schedule of Changes in Working

2018	2019
63,000	100,000
50,000	60,000
42,000	39,000
35,000	25,000
<u>5,000</u>	<u>6,000</u>
<u>195,000</u>	230,000
80,000	100,000
15,000	10,000
55,000	72,000
30,000	28,000
15,000	20,000
195,000	230,000

Profit and Loss Account

if the break- even point should be brought down

 $(6 \times 4 = 24 \text{ Marks})$ 

**Turn Over**