25U274S (Pages: 2) Name: ....

Reg.No: ....

SECOND SEMESTER B.C.A. DEGREE EXAMINATION, APRIL 2026

(CBCSS - UG)

CC19UBCA2C03 - FINANCIAL AND MANAGEMENT ACCOUNTING

(Computer Application - Core Course)

(2019 to 2023 Admissions - Supplementary)

Time : 2.00 Hours Maximum : 60 Marks

Credit : 3

Part A (Short answer questions)

Answer ***all*** questions. Each question carries 2 marks.

1. What is drawings? How it is treated in balance sheet?
2. What you mean by the principle of revenue realisation?
3. What is nominal account? State the rule of nominal account.
4. What is depletion?
5. What is bad debt?
6. Write the difference between horizontal and vertical analysis.
7. What are the methods of trend analysis?
8. What is fixed cost?
9. What are the uses of CVP?
10. What is shut down decision in marginal costing?
11. Write any two difference between historical costing and standard costing.
12. What is controllable and uncontrollable variance?

(Ceiling: 20 Marks)

Part B (Short essay questions - Paragraph)

Answer ***all*** questions. Each question carries 5 marks.

13. Define accounting. What are the objectives of accounting?
14. Explain the importance of cash book.
15. What is the difference between reserve and provision?
16. What are the characteristics of management accounting?

17. From the following ,Prepare a comparative income statement.

	2013 Rs.	2014 Rs.
Sales	5,00,000	4,00,000
Cost of goods sold	3,00,000	2,00,000
Administrative, selling and distribution expense	1,00,000	70,000
Other income	20,000	10,000
Income tax	60,000	70,000

18. The P/V ratio of Shoba Ltd is 40% and margin of safety is 30%. You are required to work the BEP sales and Net profit if the sales value is Rs. 1,50,000.

19. What is budgetory control? What are the limitations of budgetory control?

(Ceiling: 30 Marks)

Part C (Essay questions)

Answer any ***one*** question. The question carries 10 marks.

20. From the following data calculate:
P/V ratio
Profit when sales are Rs. 2,00,000
New BEP if selling price is reduced by 20%

Fixed expenses	Rs. 40,000
Break even points	Rs. 1,00,000

21. Prepare a flexible budget at 80% and 100% activity on the basis of the following information:

Production at 50% capacity	–	5,000 units
Raw materials	–	Rs. 80 per unit
Direct labour	–	Rs. 50 per unit
Expenses	–	Rs. 15 per unit
Factory expenses	–	Rs. 50,000 (50% variable)
Administrative expense	–	Rs. 60,000 (60% variable)

(1 × 10 = 10 Marks)

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