

20U539

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Name:

Reg. No:

FIFTH SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2022

(CBCSS - UG)

(Regular/Supplementary/Improvement)

CC19U BCM5 B07 - ACCOUNTING FOR MANAGEMENT

(Commerce (Finance / Taxation) - Core Course)

(2019 Admission onwards)

Time: 2.5 Hours

Maximum: 80 Marks

Credit: 4

Part A (Short answer questions)

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

1. State any two features of management accounting?
2. What is internal auditing?
3. What is transfer pricing?
4. What is financial statement analysis?
5. List out the limitations of financial statement Analysis
6. Define ratio analysis?
7. List out the demerits of ratio analysis?
8. What are profitability ratios?
9. List out the objectives of fund flow statement?
10. What do you mean by schedule of changes in working capital?
11. Define cash flow statement.
12. What is semi variable cost?
13. List out the major assumptions of marginal costing?
14. Calculate variable cost
Sales 5,00,000
Fixed cost 1,00,000
Profit 50,000
15. What is break even chart?

(Ceiling: 25 Marks)

Part B (Paragraph questions)

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

16. Briefly explain the recent trends in management accounting?
17. What is financial analysis? What is the procedure of financial analysis?

(1)

Turn Over

18. Prepare common size balance sheet from the following balance sheet.

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Liabilities	Amount	Assets	Amount
Share capital	5,00,000	Fixed assets	4,50,000
10% debentures	2,00,000	Investment (L.T)	2,50,000
General reserve	1,20,000	Stock	1,76,000
P/L account	30,000	Debtors	84,000
Provision for depreciation	60,000	Cash	35,000
Creditors	90,000	Discount on issue of shares	20,000
Bank loan	15,000		
	10,15,000		10,15,000

19. What do you mean by liquid ratio?

20. Calculate EPS

Equity Share Capital (10 EACH)	Rs. 5,00,000
10% preference share capital (50 each)	Rs.4,00,000
Rate of tax: 50% of net profit	
Net profit before tax:	Rs.3,80,000

21. Calculate fund from operation

Net profit for the year	10,000
Depreciation	12,000
Loss on sale of old machinery	2,000
Dividends received on investment	3,000
Provision for tax made during the year	5,000
Goodwill written off	1,000
Preliminary expenses	2,000

22. Calculate cash from operation:

	2015	2016
P/L appropriation account	20,000	30,000
Bills receivable	14,000	18,000
Provision for depreciation	30,000	32,000
Outstanding rent	1,600	4,000
Prepaid insurance	1,400	1,200
Goodwill	20,000	16,000
Stock	14,000	18,000

23. Briefly explain the major areas of marginal costing.

(Ceiling: 35 Marks)

Part C (Essay questions)

Answer any *two* questions. Each question carries 10 marks.

24. Differentiate between management accounting and cost accounting?

25. Briefly explain the methods of financial statement analysis.

26. Prepare statement of proprietor's fund

Current ratio	3.5
Liquid ratio	2
Proprietary fund (fixed assets/proprietary fund)	0.75
Working capital	70,000
Reserves and surplus	40,000
Bank over draft	10,000
There is no long-term loans	

27. From the following calculate.

	Period I	Period II
Sales	2,00,000	3,00,000
Profit	20,000	40,000
P/V ratio		
Fixed cost		
BEP		
Profit when sales are Rs.2,50,000 and		
Sales required to earn a profit of Rs.45,000		

(2 × 10 = 20 Marks)
