

21U540

(Pages: 3)

Name:

Reg. No:

FIFTH SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2023

(CBCSS - UG)

(Regular/Supplementary/Improvement)

CC19U BCM5 B07 / CC20U 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. What do you mean by management accounting?
2. Write Any Two Difference Between Cost Accounting and Financial Accounting.
3. What is Cashflow Reporting?
4. Difference between analysis and interpretation.
5. Write any two difference between horizontal and vertical analysis.
6. Define ratio analysis.
7. What are the benefits of ratio analysis to creditors?
8. How do you calculate current ratio? what is its ideal ratio?
9. What do you mean by flow of fund?
10. List out the uses of fund flow statement.
11. What do you mean by fund from operation?
12. What do you mean by marginal costing?
13. List out the major assumptions of marginal Costing.
14. GIVEN:

BEP	Rs.30,000
Profit	1,500
Fixed cost	6,000

Find variable cost.

15. What is ankle of incidence?

(Ceiling: 25 Marks)

Part B (Paragraph questions)

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

16. Explain the recent trends in management accounting.
17. Difference Between Comparative Balance Sheet and Comparative Income Statement?

(1)

Turn Over

18. Prepare common size statement:

	2011	2012	Particulars	2011	2012
To cost of goods sold	50,000	60,000	By net sales	80,000	1,00,000
“Salaries	5,000	6,000			
“Rent	2,000	3,000			
“Administrative expense	4,000	4,000			
“Selling expenses	3,000	5,000			
Net profit	16,000	22,000			
	80,000	1,00,000		80,000	1,00,000

19. 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

20. Cost of goods sold is Rs. 3,20,000. Stock turnover ratio is 8 times. Closing stock is Rs.10,000 more than opening stock. Find the value of opening stock.

21. Define cash flow statement. Explain the objectives of cash flow statement.

22. Explain the uses of cash flow statement.

23. Determine P/V ratio.

	2014	2015
Sales	12,00,000	20,00,000
Profit	3,00,000	6,20,000

(Ceiling: 35 Marks)

Part C (Essay questions)

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

24. Explain the scope of management accounting.

25. What are the uses and limitations of financial statement analysis?

26. From the following data prepare balance sheet.

The term turnover refers to cost of sales and the term stock refers to closing stock.

Sales for the year	20,00,000
G/P ratio	25%
Current ratio	1.5
Acid test ratio	1.25
Stock turnover ratio	15
Debtors collection period	1.5 months
Turnover to fixed assets	1.5
Ratio of reserves to share capital	1/3
Fixed assets to net worth	5/6

27. The budgeted (sales and variable cost) results of Travancore Ltd are as follows:

Product	Sales	Variable Cost (% of sales)
A	50,000	60%
B	80,000	65%
C	40,000	50%
D	60,000	75%
E	30,000	80%

Fixed costs for the period are Rs.90,000

(a) Show the amount of expected loss

(b) Suggest a change in sales volume of each product which will eliminate the expected loss, assuming that the sale of only one product that can be increased at a time.

(2 × 10 = 20 Marks)
