

S.NO:22N1-UBBL

Course Code: BAL

A.D.M.COLLEGE FOR WOMEN, NAGAPATTINAM

(AUTONOMOUS)

(BBA) Degree Examination

V Semester – November – 2022

CCXII – MANAGEMENT ACCOUNTING

Time: 3 hours

Maximum Marks: 75

Section –A

10X2=20

Answer ALL the Questions

1. What is Management Accounting
2. Cost Accounting helps in cost control. Comment
3. Mention four Financial Statements Analysis tools
4. Write the Formula for any two Ratios
5. Define Fund Flow Statement.
6. Bring the effect of Funds lost in operation.
7. What is the role of Cash Flow Analysis in Financial Analysis?
8. Write the formulae to find Working Capital.
9. Infer about Absorption Costing.
10. Define Cost Volume Profit Analysis.

Section –B
Answer **ALL** the Questions

5X5=25

11. a) Enumerate the importance of Management Accounting.

(or)

b) Summarize the limitations of Management Accounting.

12. a) The following are the balance sheet of Suresh Ltd. for the years ending 31st December,2020 and 2021.

Liabilities	2020	2021	Assets	2020	2021
Equity share Capital	2,00,000	3,30,000	Fixed assets	2,40,000	3,50,000
Preference share capital	1,00,000	1,50,000	Stock	40,000	50,000
Reserves	20,000	30,000	Debtors	1,00,000	1,25,000
Profit and loss a/c	15,000	20,000	B/R	20,000	60,000
Bank overdraft	50,000	50,000	Prepaid expenses	10,000	12,000
Creditors	40,000	50,000	Cash in hand	40,000	53,000
Provision for taxation	20,000	25,000	Cash at bank	10,000	30,000
Proposed dividend	15,000				

Prepare a Common – Size Balance sheet of the company.

(or)

b) With Imaginary figures calculate three Liquidity ratios.

13. a) The comparative balance sheet of Iceland’s Ltd. as at 31st December, 2020and 2021 are as under: Prepare schedule showing changes in working capital.

ASSETS:	2020	2021
Machinery	Rs 50000	Rs 60000
Furniture	Rs 20000	Rs 32000
Cash	Rs 15000	Rs 12000
Stock	Rs 5000	Rs 4500
Debtors	Rs 10000	Rs 12000

LIABILITIES:

Share capital	Rs. 50000	Rs 60000
Creditors	Rs 2000	Rs 3000
Debentures	Rs 18000	Rs 20000
Loan	Rs 30000	Rs 35000

(or)

- b) The comparative balance sheet of Maruthi Ltd. as at 31st December, 2020 and 2021 are as under: Prepare Fund Flow Statement

ASSETS:	2020	2021
Machinery	Rs 30000	Rs 70000
Furniture	Rs 40000	Rs 52000
Cash	Rs 25000	Rs 32000
Stock	Rs 5000	Rs 4500
Debtors	Rs 10000	Rs 12000

LIABILITIES:

Share capital	Rs. 50000	Rs 80000
Creditors	Rs 2000	Rs 3000
Debentures	Rs 18000	Rs 20000
Loan	Rs 30000	Rs 35000

14. a) Formulate the simple steps in preparation of Cash from Operation.

(or)

- b) Enumerate the importance of Working Capital

15. a) Pepsi Company produces a single article . Following cost data is given about its product:

Selling price per unit Rs.40

Marginal cost per unit Rs.24

Fixed cost per annum Rs.16000

Calculate (a) P/V Ratio (b) Profit at sales of Rs. 60,000

(or)

- b) From the following particulars, calculate:

Break – even points in terms of sales value

Fixed factory Overheads cost Rs.60,000

Fixed Selling Overheads Cost Rs.12,000

Variable Manufacturing Cost per unit Rs.12

Variable Selling cost per unit Rs.3

Selling Price per unit Rs.24

Section –C

3 X 10 = 30

Answer any **THREE** Questions

16. Elucidate the difference between Management and Cost Accounting.
 17. Explain types of Ratios with examples.
 18. The following are the summaries of the balance sheets of the Bharat Vijay Ltd. as on 31-12-02 and 31-12-03.

Liabilities	2002 Rs.	2003 Rs.	Assets	2002 Rs.	2003 Rs.
Share capital	3,00,000	4,00,000	Buildings	1,20,000	2,50,000
Debentures	2,00,000	2,50,000	Machinery	3,00,000	2,60,000
Profit & Loss A/c	40,000	60,000	Stock	90,000	80,000
Creditors	70,000	80,000	Debtors	1,40,000	2,40,000
Bank overdraft	25,000	25,000	Prepaid expenses	15,000	25,000
Provision for Taxation	30,000	40,000			

The following additional information is obtained:

1. The net profit for the year was Rs. 40,000 after charging depreciation.
2. During the year depreciation charged was Rs. 30,000 on building and Rs. 40,000 on machinery.
3. The company purchased during the year buildings worth Rs. 1, 60,000.
4. Dividend paid during the year amounted to Rs. 20,000.

From the above information, prepare a statement of sources and application of funds for the year 2003.

19. Prepare cash flow statement.

Liabilities	1999	2000	Assets	1999	2000
Share capital	400000	500000	Cash	60000	94000
Creditors	140000	90000	Debtors	240000	230000
Profit & loss a/c	20000	46000	Stock	160000	180000
			Land	100000	132000
	560000	636000		560000	636000

20. Bring out the difference between Absorption Costing and Marginal Costing. With real time example.
