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Total No. of Pages : 03

Total No. of Questions : 07

B.Com. (2013 to 2017 Batch) (Sem.-5)

MANAGEMENT ACCOUNTING

Subject Code : BCOP-504

M.Code : 70424

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. **SECTION-A** is **COMPULSORY** consisting of **TEN** questions carrying **TWO** marks each.
2. **SECTION-B** contains **SIX** questions carrying **TEN** marks each and a student has to attempt any **FOUR** questions.

SECTION-A

Q1. Answer briefly :

- a) What is the main difference between financial and management accounting?
- b) What is trend analysis?
- c) Write the name of **any four** balance sheet ratios.
- d) What are the main tools of financial analysis?
- e) Explain the term Management Audit.
- f) What is the main objective of preparing Fund Flow Statement?
- g) What is the significance of working capital turnover ratio?
- h) Explain Debt service ratio.
- i) What do you mean by investment activities?
- j) What do you mean by management reporting?

SECTION-B

Q2. From the following information Mamrash Co. Ltd.

	Amount in Rs.
Cost of goods sold	4,50,000
Net Sales	6,00,000
Operating Expenses	75,000
Closing stock	45,000
Cash in hand	10,000
Debtors	25,000
Cash at bank	50,000
Creditors	60,000
Short term loans	20,000
Long Term Loans	2,00,000
Reserves and surpluses	1,50,000
Equity Capital	3,00,000

You are required to calculate following ratios :

- Gross profit ratio
- Net Profit ratio
- Stock turnover ratio
- Debt Equity Ratio
- Current ratio

Q3 The summarized balance sheet of Samson Ltd. as on 31.12.17 and 31.12.2018 are as follows :

Liabilities	31.12.17	31.12.2018	Assets	31.12.17	31.12.2018
	Amount in Rs.	Amount in Rs.		Amount in Rs.	Amount in Rs.
Share capital	4,00,000	5,00,000	Fixed Assets	4,00,000	6,50,000
Reserves and surpluses	3,00,000	3,50,000	Goodwill	1,00,000	50,000
P/Loss Account	1,00,000	1,50,000	Investment	2,00,000	4,50,000
Creditors	2,00,000	3,50,000	Stock	1,50,000	2,50,000
Tax Provision	1,00,000	1,50,000	Debtor	2,50,000	3,00,000
12% Loans	1,00,000	3,00,000	Cash at bank	75,000	50,000
			Cash in hand	25,000	50,000
Total	12,00,000	18,00,000	Total	12,00,000	18,00,000

Additional Details :

- Investment costing Rs. 20,000 were sold for Rs. 25,000.
- Tax provision made during the year was Rs. 20,000.
- During the year part of fixed assets costing Rs 1,00,000 was sold for Rs 1,20,000.

You are required to prepare cash flow statement.

- Q4 The summarized balance sheet of Samson Ltd. as on 31.12.2017 and 31.12.2018 are as follows:

Liabilities	31.12.17	31.12.2018	Assets	31.12.17	31.12.2018
	Amount in Rs.	Amount in Rs.		Amount in Rs.	Amount in Rs.
Share capital	6,50,000	9,00,000	Fixed Assets	9,00,000	12,50,000
Preference share capital	5,50,000	4,50,000	Goodwill	5,00,000	4,50,000
P/Loss Account	2,00,000	3,50,000	Market securities	4,00,000	4,50,000
Creditors	4,00,000	5,50,000	Stock	2,50,000	2,50,000
Tax Provision	2,00,000	3,50,000	Debtor	1,50,000	4,00,000
% Debentures	2,00,000	3,00,000	Cash at bank	1,75,000	2,00,000
Short term loans	3,00,000	2,00,000	Cash in hand	1,25,000	1,00,000
Total	25,00,000	31,00,000	Total	25,00,000	31,00,000

Additional Details :

- Tax provision made during the year was Rs.1,00,000
- Goodwill of Rs. 50,000 was written off during the year.
- During the year part of fixed assets costing Rs 2,00,000 was sold for Rs 2,50,000 and depreciation of Rs. 50,000 was provided during the year.

You are required to prepare fund flow statement.

- Q5 Management Accounting is the extension of Financial Accounting. Elucidate and explain the need of Management Accounting.
- Q6 How the financial position of firms can be analyzed from the investor, creditor and a preference shareholder?
- Q7 Write short notes on :
- Common size statement
 - Comparative statement
 - EBIT-EPS Analysis

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.