

B.Com
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Name.....

Reg. No.....

FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021

(CBCSS—UG)

B.Com.

BCM 5B 07—ACCOUNTING FOR MANAGEMENT

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

Section A

Answer at least ten questions.

Each question carries 3 marks.

All questions can be attended.

Overall Ceiling 30.

1. Define Management Accounting.
2. What is horizontal analysis ?
3. State any four utilities of common size statements.
4. What do you mean by Income Statement ?
5. Explain the significance of quick ratio.
6. What is turn-over ratio ?
7. Calculate : (a) Current assets ; and (b) Current liabilities.
Current ratio = 2.5. Working capital = 60,000.
8. What is EPS ?
9. Indicate whether the following transactions would affect fund :
 - (a) Rs. 10,000 collected from debtors.
 - (b) Issue of bonus shares.
10. What do you mean by flow of fund ?
11. Explain cash flow statement.
12. What do you mean by non-cash items ?

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13. What is CVP analysis ?
14. Calculate P/V ratio :

The sales turnover and profits during two periods are as under :

Period I : Sales Rs. 20 lakhs ; Profit Rs. 2 lakhs

Period II : Sales Rs. 30 lakhs ; Profit Rs. 4 lakhs.

15. List out the significance of break-even chart.

(10 × 3 = 30 marks)

Section B

Answer at least five questions.

Each question carries 6 marks.

All questions can be attended.

Overall Ceiling 30.

16. Differentiate management accounting and cost accounting.
17. Explain the significance of financial statement analysis.
18. Cost of revenue from operations—Rs. 6,00,000.

Inventory turnover ratio—6 times.

Find out the value of opening stock if opening stock is—Rs. 10,000 less than the closing stock.

19. What are the limitations of ratio analysis ?
20. From the following information, calculate funds from operation :

	Rs.
Net profit for the year 31-12-2020	3,00,000
Depreciation provided during the year	70,000
Loss on sale of machinery	6,000
Profit on sale of investments	10,000
Provision for tax made during the year	1,60,000
Goodwill written-off	40,000
Preliminary expenses written-off	10,000
Dividends received	20,000
Interim dividends paid	40,000
Advertisement expenses paid	50,000
Refund of tax	5,000

21. Explain cash flows from operating activities.
22. From the following data, calculate :
- (a) Break-even point expressed in amount of sales in rupees.
- (b) Number of units that must be sold to earn a profit of Rs. 1,00,000 in a year.
- | | |
|-----------------------------|------------------------|
| Selling price | ... Rs. 20/unit. |
| Variable manufacturing cost | ... Rs. 10/unit |
| Variable selling cost | ... Rs. 5/ unit |
| Fixed factory overhead | ... Rs. 5,40,000/ year |
| Fixed selling cost | ... Rs. 2,52,000/year |
23. The following information is extracted from ABC Ltd. for the year 2020.
Sales - 20,000, Variable cost - 10,000, Fixed costs - 6,000.
- Find : (a) P/V ratio ; (b) Break-even point ; and (c) Margin of safety.
Also show the effect of 10 % increase in selling price.

(5 × 6 = 30 marks)

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

24. From the following information, prepare common size income statement :

<i>Particulars</i>	2019	2020
	Rs.	Rs.
Revenue from operations	... 20,00,000	30,00,000
Other income	... 1,00,000	10,00,000
Tax	... 1,00,000	4,00,000
Depreciation	... 1,50,000	3,00,000
Cost of materials consumed	... 5,00,000	10,00,000
Employee benefit expenses	... 3,00,000	5,00,000

25. What is marginal costing ? Explain the application of marginal costing techniques.

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