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B.B.A. (Part - II) (Semester - IV) Examination, 2013
COST & MANAGEMENT ACCOUNTING (Paper - II)
Sub. Code : 43944

Day and Date : Saturday, 20 - 04 - 2013

Total Marks : 40

Time : 3.00 p.m. to 5.00 p.m.

- Instructions :**
- 1) All questions are compulsory.
 - 2) Figures to the right indicate full marks.

Q1) Prepare the following statements from the balance-sheet of Geetanjali Ltd. as on 31st Dec. 2006 and 2007. You are required to prepare: **[14]**

- a) Schedule of changes in working capital
- b) Funds Flow statement.

Liabilities	2006	2007	Assets	2006	2007
	Rs.	Rs.		Rs.	Rs.
Share capital	1,50,000	2,00,000	Goodwill	15,000	12,000
General Reserve	15,000	20,000	Buildings	1,00,000	1,42,000
Profit & Loss A/c.	15,000	12,000	Plant	35,000	40,000
Sundry Debtors	10,000	12,000	Non Trading	10,000	12,000
Provision for taxation	15,000	20,000	Investments stock	15,500	12,000
Pro-for Doubtful Debts	500	1,000	Bills Receivable	5,000	7,000
			Debtors	20,000	25,000
			Cash	5,000	15,000
	<u>2,05,500</u>	<u>2,65,000</u>		<u>2,05,500</u>	<u>2,65,000</u>

Additional Information:-

- a) Depreciation charged on plant was Rs. 10,000 and on building Rs. 7,000.
- b) Provision for taxation of Rs. 20,000 was made during the year 2007.
- c) Intrin dividend of Rs. 15,000 was paid during the year 2007.

OR

What do you mean by analysis and interpretation of financial statements? Give the formulae and significance of Liquidity and Solvency Ratios. **[14]**

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Q2) Write Short Answers :- (Any Two)

[16]

A) The Balance Sheet of XYZ Company is given below:

(Rs. In Lacs)			
Liabilities	Amt.	Assets	Amt.
	Rs.		Rs.
Equity share capital	350	Fixed Assets	500
General Reserve	280	Investment	50
P/LA/c. (Current year)	30	Stock	460
Secured loan – Long term	300	Debtors	460
Secured loan – Short term	360	Cash in hand	10
Creditors	150	Misc. Exp. (not written off)	20
Other Liabilities	30		
	<u>1500</u>		<u>1500</u>

Additional Information :

- From the Profit and Account Rs. 90 lacs was transferred to General Reserve during the year.
 - Interest cost amounted to Rs. 100 lacs.
 - Taxation @ 40%.
- You are required to calculate.
- Debt Equity Ratio.
 - Current Ratio.
 - Interest Coverage Ratio.

B) From the following Summerized Balance-Sheets of ABC Ltd. as at 31st Dec. 2004 and 2005, and the Income statement for the year 2005, you are required to prepare Cash flow statement.

Liabilities	2004	2005	Assets	2004	2005
	Rs.	Rs.		Rs.	Rs.
Equity Share Capital	24,000	35,000	Fixed Assets	25,000	35,000
P/LA/c.	7,000	10,000	-Depreciation	<u>-5000</u>	<u>-8000</u>
Debentures	20,000	30,000	Cash	20,000	27,000
Trade Creditors	15,000	20,000	Stock	15,000	24,400
			Trade debtors	9,000	12,000
			Dis. on Debtors	2,000	1,600
	<u>66,000</u>	<u>95,000</u>		<u>66,000</u>	<u>95,000</u>

Income Statement for the year 2005.

	Rs.	Rs.
Revenue		1,00,000
Less Cost of Goods sold	50,000	
Depreciation	3,000	
Interest	6,000	
Other Exp.	<u>25,000</u>	<u>-84,000</u>
Net Profit		<u>16,000</u>

- C) What do you mean by Report? Explain the principles of Goods Report.
D) Explain the Basic Concept and Significance of Human Resource Accounting.

Q3) Write Short Notes : (Any Two)**[10]**

- Advantages of Ratio Analysis.
- Significance of Funds Flow Statement.
- Reports to the Top Management.
- Proforma of Schedule of Changes in Working Capital.



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B.B.A. (Part - II) (Semester - IV) Examination, Dec. - 2013
COST AND MANAGEMENT ACCOUNTING (Paper - II)

Sub. Code : 43944

Day and Date : Wednesday, 04 - 12 - 2013

Total Marks : 40

Time : 3.00 p.m to 5.00 p.m.

- Instructions :** 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q1) Following are the Balance-Sheets of M/s Ram Vilas and Co. as on 31st March 2010, and 2011. You are required to prepare [14]

Funds flow statement and schedule of charges in working capital

	2010 Rs.	2011 Rs.
Current Liabilities		
Creditors	36,000	33,000
Bank overdraft	37,500	20,400
Provision for Taxation	9,000	12,600
Proposed Dividends	15,000	17,400
Share Capital	<u>97,500</u>	<u>83,400</u>
	2,20,000	2,44,000
Share-Premium	-	6,000
Profit and Loss A/c	3,000	3,600
Debentures	18,000	21,000
General Reserve	6,000	6,000
Provision for Depreciation	33,000	45,000
	<u>3,77,500</u>	<u>4,09,000</u>

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Current Assests		
Debtors	60,000	72,000
Stock	90,000	1,05,000
Prepaid Exps.	900	1,500
Cash	<u>3,600</u>	<u>10,500</u>
	1,54,500	1,89,000
Plant and Machinery	90,000	96,000
Good will	33,000	24,000
Land	<u>1,00,000</u>	<u>1,00,000</u>
	3,77,500	4,09,000

OR

What do you mean by Funds Flow Statement? Explain the items of sources and application of funds.

Q2) Attempt Any Two of the following. [8]

- a) Following is the Trading and profit and loss A/c and Balance-Sheet of Rahul steel Industries for the year ended 31st March, 2010. You are required to calculate the following ratios.
- i) Current Ratio
 - ii) Acid Test Ratio
 - iii) Stock Turn over Ratio
 - iv) Gross Profit Ratio

Trading and profit and Loss A/c

(For the year ended 31st March 2010)

	Rs.		Rs.
To opening Stock	14,500	By sales	75,000
To purchase	61,000	By closing Stock	15,500
To G/p c/d	15,000		
	<u>90,500</u>		<u>90,500</u>
To sundry Exp.	8,000	By G/p b/d	15,000
To N/P	7,000		
	<u>15,000</u>		<u>15,000</u>

Balance-Sheet as on 31st March 2010

Liabilities	Amt Rs.	Assets	Amt Rs.
Share Capital	70,000	Stock	15,500
Reserve and Supply	12,000	Debtors	8,000
Bank Overdraft	3,500	Cash	22,000
Creditors	10,000	Fixed Assets	55,000
O/S Exp.	5,000		
	1,00,500		1,00,500

b) You are required to prepare 'cash flow statement' from the following information. [8]

- i) Dividends amount Rs. 7000 were paid during the year.
- ii) Plant was purchased for Rs 30,000
- iii) Goodwill amount Rs 10,000 was written off during the year.
- iv) Rs. 12,000 debentures Loan was redeemed.

Liabilities	2010	2011	Assets	2010	2011
	Rs.	Rs.		Rs.	Rs.
Share Capital	1,40,000	1,48,000	Cash	18,000	15,600
12% Debentures	24,000	12,000	Debtors	29,800	35,400
Creditors	20,720	23,680	Stock	98,400	85,400
Provision for Doubtful Debts	1,400	1,600	Plant	40,000	60,000
Profit and Loss A/c	20,080	21,120	Goodwill	20,000	10,000
	2,06,200	2,06,400		2,06,200	2,06,400

- c) What are Accounting Ratios? Explain the meaning and Significance of Liquidity Ratios. [8]
- d) Distinguish between cash flow statement and funds flow statement. [8]

Q3) Write short Answer (Any Two) :

[10]

- a) Classification of Ratios.
- b) Types of Reports.
- c) Advantages of Human Resource Accounting.
- d) Cash Flow statement.

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Particulars	2019	2020
Fixed Assets	1,00,000	1,20,000
Current Assets	20,000	30,000
Capital	1,20,000	1,50,000
Reserves	10,000	20,000
Liabilities	1,30,000	1,70,000
Long Term Liabilities	1,00,000	1,20,000
Short Term Liabilities	30,000	50,000

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B.B.A. (Part - II) (Semester - IV) Examination, April - 2014
COST AND MANAGEMENT ACCOUNTING (Paper - II)
Sub. Code : 43944

Day and Date : Friday, 04 - 04 - 2014

Total Marks : 40

Time : 12.00 noon to 2.00 p.m.

- Instructions : 1) All questions are compulsory.
 2) Figures to the right indicate marks.

Q1) From the following information, you are required to prepare funds flow statement, and statement of changes in working capital. [14]

Particulars	31-12-2010	31-12-2011
	Rs.	Rs.
Assets:- Cash	1,30,000	40,000
Debtors	1,00,000	1,60,000
Stock	2,35,000	2,55,000
Land & Buildings	5,40,000	10,20,000
Plant & Machinery	28,04,000	35,44,000
Furniture	2,10,000	2,10,000
Total	40,19,000	52,29,000
Liabilities: Creditors	3,19,000	3,65,000
Provision for dividend		2,00,000
Long term loan		5,35,000
Net worth		
Equity Capital employed	36,00,000	40,00,000
Surplus	1,00,000	1,29,000
Total	40,19,000	52,29,000

OR

What do you mean by Ratio Analysis? Explain the significance of the following ratios along with their formulae:- Current Ratio, Stock turnover Ratio, Gross Profit Ratio, Net Profit Ratio.

P.T.O.

Q2) Write short answers (Any Two)

[16]

- a) What is Reporting to management? Write the objectives of reporting to management.
- b) What is funds flow analysis? Write the importance of funds flow analysis.
- c) What is Human Resource Accounting? Write the significance of Human Resource Accounting.
- d) From the following information calculate Gross Profit Ratio.

Opening Stock	Rs. 25,000
Purchases	Rs. 80,000
Closing Stock	Rs. 35,000
Purchases returns	Rs. 02,000
Sales	Rs. 1,05,000
Sales returns	Rs. 05,000

Q3) Short notes (Any Two)

[10]

- a) Cash flow statement
- b) Leverage ratio
- c) Types of reports
- d) Advantages of Human Resource Accounting.

