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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 Rs.	2007 Rs.	Assets	2006 Rs.	2007 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]**

Q2) Write Short Answers :- (Any Two)

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

(Rs. In Lacs)

Liabilities	Amt. Rs.	Assets	Amt. 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 :

a) From the Profit and Account Rs. 90 lacs was transferred to General Reserve during the year.

b) Interest cost amounted to Rs. 100 lacs.

c) Taxation @ 40%.

You are required to calculate.

i) Debt Equity Ratio.

ii) Current Ratio.

iii) 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 Rs.	2005 Rs.	Assets	2004 Rs.	2005 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		20,000	27,000
Trade Creditors	15,000	20,000	Cash	20,000	30,000
			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]

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

