

Seat No.	
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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]

- What is Reporting to management? Write the objectives of reporting to management.
- What is funds flow analysis? Write the importance of funds flow analysis.
- What is Human Resource Accounting? Write the significance of Human Resource Accounting.
- 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]

- Cash flow statement
- Leverage ratio
- Types of reports
- Advantages of Human Resource Accounting.

40,19,000	3,19,000	40,19,000
3,19,000	3,65,000	3,19,000
5,00,000	5,00,000	5,00,000
5,12,000	5,12,000	5,12,000
36,00,000	40,00,000	36,00,000
1,00,000	1,00,000	1,00,000
40,19,000	40,19,000	40,19,000

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