

B - 277**Total No. of Pages : 3**

Seat No.	
-------------	--

B. B. A. (Part - II) (Semester - IV) Examination, November - 2017
COST AND MANAGEMENT ACCOUNTING (Paper - II)
Sub. Code : 43944

Day and Date : Wednesday, 01 - 11 - 2017**Total Marks : 40****Time : 03.00 p.m. to 05.00 p.m.**

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

Q1) The information below is taken from the records of ABC company.

[14]

Particulars	Rs.
Cash	2,10,000
Debtors	3,30,000
Stock	12,30,000
Plant and equipment	16,95,000
Total Assets	34,65,000
Creditors	9,00,000
8% Debentures	5,00,000
Equity share capital	11,00,000
Retained Earnings	9,65,000
Total Liabilities	34,65,000
Sales	56,00,000
Cost of goods sold	40,00,000
Other operating expenses	8,00,000
Interest expenses	40,000
Income Tax	3,80,000
Dividend	1,00,000

P.T.O.

Calculate following ratios :-

- Current Ratio
- Liquid Ratio
- Debt Equity Ratio
- Dividend payout Ratio

OR

What do you understand by funds flow analysis? Write the importance of funds flow analysis.

Q2) Write short answers (any two) :

[16]

- What is cash flow statement? Write the objectives of preparation of cash flow statement.
- Following items have been drawn from the Balance sheet of xyz company. Compute funds from operations.

Particulars	As on 31-3-2016	As on 31-3-2017
	Rs.	Rs.
Profit & loss account (credit balance)	40,000	60,000
General Reserve	15,000	25,000
Goodwill	10,000	5,000
Preliminary expenses accumulated	6,000	3,000
Depreciation on fixed assets	25,000	30,000

- What is performance ratio? Explain stock turnover ratio along with suitable example and formula of stock turnover ratio.
- What is reporting to management? State the various uses of Reports to management.

Q3) Write short notes (any two) :

- a) Human Resource Accounting
- b) Profitability ratios
- c) Debtors turnover ratio
- d) Types of reports.

