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**B.B.A. (Part - II) (Semester - IV) Examination, May - 2016**  
**COST AND MANAGEMENT ACCOUNTING (Paper - II)**  
**Sub. Code : 43944**

Day and Date : Monday, 02 - 05 - 2016

Total Marks : 40

Time : 12.00 noon to 02.00 p.m.

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

**Q1)** From the following Balance sheet of a company, you are required to prepare a schedule of changes in working capital, and statement of sources and application of funds: **[14]**

Balance Sheet					
Liabilities	Year 2012 Rs.	Year 2013 Rs.	Assets	Year 2012 Rs.	Year 2013 Rs.
Capital	80,000	85,000	Cash in hand	4,000	9,000
Profit & Loss Account	14,500	24,500	Sundry debtors	16,500	19,500
Sundry Creditors	9,000	5,000	Stock	9,000	7,000
Long term loans	—	5,000	Machinery	24,000	34,000
			Building	50,000	50,000
Total	1,03,500	1,19,500	Total	1,03,500	1,19,500

OR

Define Ratio. Explain the importance of Ratio Analysis.

**P.T.O.**

**Q2) Write short answers (Any Two):**

- What is human resource accounting? Write the steps involved in human resource accounting.
- What is funds flow analysis? Write the uses of funds flow statement.
- Define “Reporting” to management. Explain in brief the objectives of reporting to management.
- From the following information calculate Gross Profit ratio:

Sales	Rs. 2,10,000
Opening stock	Rs. 50,000
Closing stock	Rs. 70,000
Purchases	Rs. 1,60,000
Sales Returns	Rs. 10,000
Purchases Returns	Rs. 4,000

**Q3) Write short notes (any two):**

[10]

- Turnover or Performance Ratios.
- Cashflow statement.
- Types of reports.
- Profitability Ratios.