

Seat No.	
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**B.B.A. (Part - II) (Semester - IV) Examination, April - 2015**  
**COST AND MANAGEMENT ACCOUNTING (Paper - II)**  
**Sub. Code : 43944**

Day and Date : Friday, 24 - 04 - 2015

Total Marks : 40

Time : 12.00 noon to 2.00 pm

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

**Q1)** From the following information, prepare schedule of changes in Working Capital, Funds Flow Statement and Funds from operations. [14]

**Balance Sheet**

Liabilities	Year	Year	Assets	Year	Year
	2013	2014		2013	2014
	Rs.	Rs.		Rs.	Rs.
Share capital	90,000	1,00,000	Goodwill	12,000	10,000
General Reserve	14,000	18,000	Buildings	40,000	36,000
Profit & Loss Account	19,500	12,000	Machinery	37,000	36,000
Provision for taxation	16,000	17,000	Stock	30,000	25,400
Sundry Creditors	8,000	5,400	Sundry Debtors	20,000	22,200
Bills Payable	6,200	1,300	Cash	6,600	15,200
Provision for doubtful debt	1,900	2,100	Investments	10,000	11,000
<b>Total</b>	<b>1,55,600</b>	<b>1,55,800</b>	<b>Total</b>	<b>1,55,600</b>	<b>1,55,800</b>

Additional information :

- Depreciation charged on machinery was Rs. 4,000 and on building Rs. 4,000.
- Interim dividend paid during 2014 was Rs. 7,500.
- Provision of Rs. 5,000 was made for taxation during the year 2014.

OR

What do you mean by Financial Statement? Explain various types of ratios to be used for the purpose of analysis of financial statements.

**P.T.O.**

Q2) Write short answers (any two) :

[16]

- What is human resource accounting? Write the importance of Human resource accounting.
- What do you mean by Reports? Explain various types of reports.
- What is Cash flow Statement? Write the uses of Cash flow statement.
- Following information is provided to you for the year ended 31-12-2014.

Particulars	Rs.	Rs.
Sales : Cash sales	+ 6,00,000	
Credit sales	<u>3,20,000</u>	9,20,000
Stock: Opening stock		80,000
Closing stock		1,20,000
Gross Profit		3,20,000
Trade Debtors: Opening Debtors		20,000
Closing Debtors		28,000
Bills Receivables : Opening bills Receivables		18,000
Closing bills Receivables		14,000

Calculate :

- Inventory Turnover Ratio
- Receivable Turnover Ratio.

Q3) Write short notes (any two) :

[10]

- Leverage Ratios
- Reporting to Management - Uses.
- Concept of Funds Flow Statement.
- Liquidity Ratios.

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