

Seat No.	
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B.B.A. (Part - II) (Semester - IV) Examination, May - 2018
COST AND MANAGEMENT ACCOUNTING (Paper - II)
Sub. Code : 43944

Day and Date : Saturday, 05 - 05 - 2018

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) The following data are extracted from the published accounts of Delta company.

[14]

Particulars	Amt
Sales	32,00,000
Net profit after tax	1,23,000
Equity capital (Rs. 10 share fully paid)	10,00,000
General Reserves	2,32,000
Long term debt	8,00,000
Creditors	3,82,000
Bank credit (Short term)	60,000
Fixed assets	15,99,000
Inventories	3,31,000
Other current assets	5,44,000

Calculate :

- i) Current Ratio
- ii) Debt Equity Ratio
- iii) Total assets turnover Ratio
- iv) Net profit Ratio

OR

What do you mean by Ratio Analysis? Write the importance of Leverage Ratio and Liquidity ratio.

P.T.O.

Q2) Write Short answers (any two)

[16]

- a) What is funds flow statement? Write the steps involved in the preparation of funds flow statement.
- b) What do you mean by reports? Write and explain the various types of reports.
- c) Write the importance of cash flow statement.
- d) From the following information compute net profit and cash from operations :-

Particulars	Rs.
Opening stock	10,000
Purchases	25,000
Sales	30,000
Closing stock	15,000
Expenses (paid in cash)	3,000

Q3) Write short notes (any two)

[10]

- a) Human Resource Accounting
- b) Uses of reports to management
- c) Gross Profit Ratio
- d) Debtors turnover Ratio

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