



K24U 0177

Reg. No. : .....

Name : .....

VI Semester B.Com. Degree (C.B.C.S.S. – OBE – Regular /Supplementary/  
Improvement) Examination, April 2024  
(2019 to 2021 Admissions)

Core Course

6B13COM : MANAGEMENT ACCOUNTING

Time : 3 Hours

Max. Marks : 40

PART – A

Answer any six questions from the following. Each question carries one mark.

1. What is current ratio ?
2. List out two examples for financing activities.
3. What is Break Even Point ?
4. Define Management accounting.
5. What is budgeting ?
6. What is cash outflow ?
7. What is contribution ?
8. What is trend analysis ?

(6×1=6)

PART – B

Answer any six questions from the following. Each question carries 3 marks.

9. Differentiate between management accounting and financial accounting.
10. What are the features of marginal costing ? Explain.

P.T.O.



11. What are the uses of cash flow statement ?
12. What are the limitations of financial statements ? Explain.
13. From the following information, prepare comparative income statement and comment.

Particulars	2020 (Rs. in lakh)	2021 (Rs. in lakh)
Net sales	350	420
Cost of goods sold	240	300
Office expenses	30	36
Selling expenses	20	30

14. From the following, calculate the ratio of total assets to total debt :

Particulars	Amount
Assets less depreciation	6,00,000
Current assets	3,00,000
Current liabilities	1,75,000
8% Debentures	2,00,000
Mortgage	2,25,000

15. The total fixed cost for the year is Rs. 90,000. Selling price per unit is Rs. 18 and variable cost per unit is Rs. 12. Calculate the Break Even Point output.
16. From the following Income Statement, calculate cash flow from operating activities by Direct methods :

Debit	Rs.	Credit	Rs.
To Material Purchases	50,000	By Sales (Cash)	1,05,000
" Wages paid	16,000	" Commission due	8,000
" Wages outstanding	2,000	" Commission received	7,000
" Salaries	15,000		
" Salaries outstanding	5,000		
" Loss on Sale of Plant	3,000		
" Net profit (balancing figure)	29,000		
	<b>1,20,000</b>		<b>1,20,000</b>

(6×3=18)



PART – C

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. Prepare a cash flow statement on the basis of the information given in the balance sheet of P S Limited

Liabilities	2011 (Rs.)	2012 (Rs.)	Assets	2011 (Rs.)	2012 (Rs.)
Share Capital	2,00,000	2,50,000	Goodwill	10,000	2,000
12% Debentures	1,00,000	80,000	Land and Building	2,00,000	2,80,000
General Reserve	50,000	70,000	Machinery	1,00,000	1,30,000
Creditors	40,000	60,000	Debtors	40,000	60,000
Bills Payable	20,000	1,00,000	Stock	70,000	90,000
Outstanding Exp.	25,000	20,000	Cash	15,000	18,000
	<b>4,35,000</b>	<b>5,80,000</b>		<b>4,35,000</b>	<b>5,80,000</b>

18. For production of 10,000 electric automatic irons, the following are the budgeted expenses :

Particulars	Per unit
Direct materials	25
Direct labour	15
Variable production overheads	5
Fixed production overheads (Rs. 1,50,000)	15
<b>Total</b>	<b>60</b>
Selling expenses (10% fixed)	15
Administrative expenses (fixed) Rs. 50,000	5
Distribution expenses (20% fixed)	5
<b>Total</b>	<b>85</b>

Prepare a flexible budget for 6000 units, 7000 units and 8000 units of production.

19. If margin of safety is 2,40,000 (40% of sales) and P/V ratio is 30% of AB Ltd., calculate its

- 1) Break-even sales; and
- 2) Amount of profit on sales of 9,00,000.

(2×8=16)