

B.C.A DEGREE EXAMINATION, APRIL 2019
II Year IV Semester
Cost and Management Accounting

Time : 3 Hours

Max.marks :75

Section A ($10 \times 2 = 20$) Marks

Answer any **TEN** questions

1. What is Costing accounting?
2. Define cost sheet.
3. What do you meant by management accounting?
4. Define cash flow statement?
5. What do you meant by fund?
6. Ascertain the profit for 2010:
Cost of sales Rs 3,00,000
Profit at 20% of sales
7. Ascertain the value of Raw materials purchased:
Materials consumed Rs.5,00,000
Opening stock of materials Rs.50,000
Closing stock of materials Rs.25,000
8. How to calculate BEP in rupees?
9. Find out working capital from the following:
Sundry debtors Rs.1,00,000; current liabilities Rs. 1,50,000 and total current assets is 4,50,000
10. Find the profit from the following data

	Rs.
Sales	6,00,000
Variable cost	3,75,000
Fixed cost	1,80,000
11. Define marginal costing.
12. What is meant by ratio analysis?

Section B ($5 \times 5 = 25$) MarksAnswer any **FIVE** questions

13. Differentiate between financial accounting and management accounting.
14. What is fund flow statement and what are the sources and application of funds?
15. Compute the prime cost :

	Rs.
Direct material used	82,000
Productive wages	17,000
Royalty	11,000
Hire charge of special machines	13,000

16. From the following information relating to Bright Ltd. Calculate funds lost in operation.

	Rs.
Net loss for the year	90,000
Dividend received	7,000
Depreciation	10,000
Profit on sale of assets	5,000
Refund of tax	2,000

17. Calculate cash from financing operations for the following data:.

Issue of equity shares	5,00,000
Issue of 9% debentures	4,00,000
Redemption of pref.shares	2,50,000
Raising of long term loan	3,50,000
Repayment of Bank O/D	2,00,000
Dividends paid	1,00,000
Interest received	50,000
Sale of furniture	1,00,000

18. Calculate Current Ratio from the following:

Current liabilities	2, 00,000
Cash	20,000
Investment	
Short term	30,000
Long term	80,000
Debtors	50,000
Inventories	3, 00,000

19. From the following particulars calculate the break-even point:

Variable cost per unit Rs.12

Fixed expenses Rs.60,000

Selling price per unit Rs.15

Section C ($3 \times 10 = 30$) Marks

Answer any **THREE** questions

20. What are the tools and techniques used in Management Accounting?
21. Prepare a cost sheet from the following details:

	Rs.
Direct materials	10,000
Direct labour	4,000
Direct expenses	500
Factory expenses	1,500
Administrative expenses	1,000
Selling expenses	300
Sales	20,000

22. Calculate a) stock turnover ratio, b) debtors turnover ratio, c) average collection period, d) creditors turnover ratio f) average payment period from the following information:

Particulars	As on 31st March 2008	As on 31st March 2009
Stock	1,50,000	1,95,000
Debtors	75,000	61,000
Creditors	47,000	59,000

Sales for the year Rs.12,00,000 and Purchases for the year Rs. 7,00,000.

23. From the following details find out
- Profit Volume ratio
 - B.E.P
 - Margin of safety.

	Rs.
Sales	1,00,000
Total costs	80,000
Fixed costs	20,000
Net profit	20,000

24. From the following Balance Sheets of XYZ Ltd., you are required to prepare
- Schedule of Changes in Working Capital and
 - Funds flow Statement.

Liabilities	31.12.95	31.12.96	Assets	31.12.95	31.12.96
Share capital	60,000	65,000	Good will	30,000	25,000
Profit & loss A/c	34,000	26,000	Plant and machinery	60,000	50,000
Current liabilities	12,000	3,000	Current assets	16,000	19,000
	1,06,000	94,000		1,06,000	94,000

Depreciation Written off during the year: On Plant & Machinery Rs. 20,000;
and Dividends Of Rs.12,000 were paid during the year.