

B.C.A. Degree Examinations - Even Semester 2021
II Year IV Semester
Cost and Management Accounting

Max Marks: 25

Answer any Five questions (5 * 5 = 25)

1. State any five differences between Financial and Cost accounting.
2. The P/V ratio is 50% and margin of safety is 40% . You are required to calculate Break Even Point and net profit if sales volume is Rs.50,00,000.
3. Calculate:
a) Gross profit ratio b) Net profit ratio c) Operating ratio

PARTICULARS	RS	PARTICULARS	RS
To cost of sales	16,400	By sales 21,000	
		- sales return 1,000	20,000
To Gross profit	3,600		
	20,000		20,000
To Administrative expenses	1300	By Gross profit	3600
To selling expenses	700	By income from investments	200
To depreciation	200		
To interest	100		
To net profit	1500		
	3,800		3,800

4. Prepare a schedule of changes in working capital.

Liabilities	2003 Rs	2004 Rs	Assets	2003 Rs	2004 Rs
Share capital	80,000	90,000	Land & buildings	50,000	50,000
Profit & Loss a/c	14,500	24,500	Machinery	24,000	34,000
Creditors	6,000	3,000	Stock	9,000	7,000
Provision for taxation	3,000	2,000	Debtors	10,500	20,000
			Cash	10,000	8,500
	1,03,500	119,500		1,03,500	119,500

5. Explain the various types of Cost
 6. From the following information, prepare the cost sheet.

PARTICULARS	RS
Direct materials	1,50,000
Direct labour	70,000
Direct expenses	5,000
Factory expenses	15,000
Administrative expenses	10,000
Selling expenses	3,500
Sales	2,75,000

7. State the differences between Cash flow statement and Fund flow statement.