

B.Com(Hons) DEGREE EXAMINATION, EVEN SEMESTER 2021
III Year VI Semester
Accounting for decision making

Max.marks :25

Answer any **FIVE** questions ($5 \times 5 = 25$) Marks

1. Distinguish financial accounting and management accounting?
2. List out various classifications of Ratios.
3. Current ratio 2:5, Liquid ratio 1:5, Working capital Rs. 90,000 .Find out Current assets, Current liabilities,Liquid assets and stock.
4. Considering 1985 as base year calculate trend percentage for the following data and comment on its various assets trend movement.

Assets	1985	1986	1987	1988
Cash	100	120	80	140
Debtors	200	250	325	400
Stock-in-trade	300	400	350	500
Fixed assets	2200	2500	2900	3500

5. Find the funds from operations from the following data; Opening balance of PL A/c Rs. 60,000, Closing balance of PL A/c Rs. 30,000 Interim dividend paid Rs. 20,000 Proposed dividend Rs. 30,000 Depreciation Rs. 50,000 , preliminary expenses Rs. 1,000 loss on sale of machinery Rs. 3,000, general reserve Rs. 5,000, sinking fund Rs. 10,000, salaries paid Rs. 3,000, profit on sale of car Rs. 4,000 , and tax paid Rs. 5,000.
6. From the following information calculate contribution per unit, Break even point And Margin of safety. Total fixed cost Rs. 18,000, Total variable cost Rs. 30,000 Total sales Rs 60,000 units sold 20000.
7. What is variance Analysis? Discuss various kinds of variance.