

Exam. Code : 108505
Subject Code: 2096

B.Com. 5th Semester
MANAGEMENT ACCOUNTING
Paper—BCG-503

Time Allowed—3 Hours [Maximum Marks—50]

Note :— Attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries 10 marks.

SECTION—A

1. What is Management Reporting? Discuss the recent trends in Management Reporting.
2. From the following particulars extracted from the books of XYZ Ltd., compute :
 - (a) Current Ratio
 - (b) Acid test ratio
 - (c) Stock turnover ratio
 - (d) Debtors turnover ratio
 - (e) Creditors turnover ratio

- (f) Average debt collection period (Take 365 days in a year) :

Particulars	1.1.2019 (Rs.)	31.12.2019 (Rs.)
Bills receivable	15,000	30,000
Bills payable	30,000	15,000
Sundry debtors	60,000	75,000
Sundry creditors	37,500	52,500
Stock in trade	48,000	72,000

Additional information :

- (i) On 31.12.2019 there were assets – Buildings Rs. 1,00,000; Cash Rs. 60,000; Cash at Bank Rs. 48,000.
- (ii) Cash purchases Rs. 69,000 and returns outwards Rs. 9,000.
- (iii) Cash sales Rs. 75,000 and returns inwards Rs. 3,000.
- (iv) Rate of gross profit 25% on sales and actual gross profit was Rs. 75,000.

SECTION—B

3. What is fund flow statement? Explain its significance and uses.
4. Describe how cash flow statement is different from fund flow statement.

SECTION—C

5. How is cost volume profit analysis helpful in managerial decision making? Discuss.

6. The sales turnover and profit during two years were as follows :

Year	Sales (Rs.)	Profit (Rs.)
2018	1,40,000	15,000
2019	1,60,000	20,000

You are required to calculate :

- P/V ratio
- Sales required to earn a profit of Rs. 40,000
- Profit when sales are Rs. 1,20,000.

SECTION—D

- Write a detailed note on Activity Based Costing.
- What is a transfer price ? Explain the various methods of fixing a transfer price.

<https://www.gnduonline.com>

Whatsapp @ 9300930012

Send your old paper & get 10/-

अपने पुराने पेपर्स भेजें और 10 रुपये पायें,

Paytm or Google Pay से