



K18U 0166

Reg. No. :

Name :

VI Semester B.B.A. Degree (CBCSS – Reg./Supple./Imp.)

Examination, May 2018

Core Course

6B20BBA : MANAGEMENT ACCOUNTING

(2014 Admn. Onwards)

Time : 3 Hours

Max. Marks : 40

SECTION – A

Answer the 4 questions. **Each** question carries $\frac{1}{2}$ mark.

1. Summary budget.
2. Marginal Income
3. Cost Centre.
4. Debt equity ratio.

($\frac{1}{2} \times 4 = 2$)

SECTION – B

Answer **any four** questions. **Each** question carries 1 mark.

5. Define ratio.
6. What is Marginal costing ?
7. What do you mean by capital gearing ratio ?
8. Mention the limitations of cashflow statement.
9. What is Flexible budget ?
10. What is P/V ratio ?

($1 \times 4 = 4$)

P.T.O.



SECTION – C

Answer **any six** questions. **Each** question carries **3** marks.

11. What are the limitations of ratio analysis ?
12. Explain the objectives of Budgetary control.
13. Give a format for preparing cashflow from operating activities under direct method.
14. What are the profitability ratios ?
15. Point out the uses of standard costing.
16. What are the characteristics of an ideal financial statement ?
17. Differentiate between cost accounting and financial accounting.
18. What is cash budget and flexible budget ?

(3×6=18)

SECTION – D

Answer **any two** questions. **Each** question carries **8** marks.

19. From the following summary cash account of Y Ltd. Prepare cashflow statement for the year ended 31st March 2015 in accordance with AS-3 (Revised) using the direct method. The company does not have any cash equivalents.

Summary cash account for the year ended 31-3-2015.

| | | | |
|------------------------|---------------|--------------------------|---------------|
| Balance on 1-4-2013 | 500 | Payment to suppliers | 20,000 |
| Issue of equity shares | 3,000 | Purchase of fixed assets | 2,000 |
| Receipt from customers | 28,000 | Overhead expenses | 2,000 |
| Sale of fixed assets | 1,000 | Wages and Salaries | 1,000 |
| | | Taxation | 2,500 |
| | | Dividend | 500 |
| | | Repayment of loan | 3,000 |
| | | Balance on 31-3-2013 | 1,500 |
| | 32,500 | | 32,500 |

20. Current ratio = 2.8, Acid-test ratio = 1.5 Working capital = 1,62,000.

Calculate :

- 1) Current assets
- 2) Current liabilities
- 3) Liquid assets
- 4) Stock.

21. Explain the different types of budget.

(8×2=16)