

SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN
(AUTONOMOUS)

(Affiliated to the University of Madras and Re-accredited with 'A+' Grade by NAAC)
Chromepet, Chennai - 600 044.

B.B.A. - END SEMESTER EXAMINATIONS - NOVEMBER 2025

SEMESTER - III

24UBACT3005 - Management Accounting

Total Duration : 2 Hrs.30 Mins.

Total Marks : 60

Section B

Answer any **SIX** questions ($6 \times 5 = 30$ Marks)

1. What are the features of management accounting?
2. Describe the main tools of financial statement analysis.
3. Compute (a) Debtors Turnover Ratio an (b) Average Collection period. From the following information.

Particulars	Rs.
Total sales during the year	4,20,000
Cash sales during the year	1,50,000
Returns inwards	20,000
Debtors in the beginning	55,000
Debtors at the end	45,000
Provision for bad and doubtful debts	5,000

4. Prepare a schedule of changes in working capital from the following balance sheets of ABC Limited, as on 31st December 2016 and 31st December 2017.

Liabilities	31.12.2016 (Rs.)	31.12.2017 (Rs.)	Assets	31.12.2016 (Rs.)	31.12.2017 (Rs.)
Share capital	16,000	17,000	Land	10,000	10,000
P&L Ac	2,900	4,900	Plant	4,800	6,800
Creditors	1,800	1,000	Debtors	3,300	3,900
Mortgage loan	-	1,000	Stock	1,800	1,400
			Cash	800	1,800
	20,700	23,900		20,700	23,900

5. Find out (i) PV ratio; (ii) the BEP; (iii) Percentage of margin of safety From the following data for the year 1978 of Y Company.

Particulars	Rs.	Percentage
Variable costs	6,00,000	60%
Fixed costs	3,00,000	30%
Net Profit	1,00,000	10%
Total	10,00,000	100%

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6. Compute the trend ratios from the following information taking 2014 as the base.

Year	Sales (Rs.)	Stock (Rs.)	Profit before tax (Rs.)
2014	1,80,000	70,000	32,000
2015	2,30,000	78,100	43,500
2016	2,65,000	81,500	45,700
2017	3,02,000	94,400	52,700
2018	3,76,000	1,15,000	67,300

7. From the following information compute cash from operations

Particulars	December 31	
	2018 (Rs.)	2019 (Rs.)
Debtors	1,50,000	1,30,000
Bills receivable	50,000	40,000
Stock	1,20,000	1,45,000
Prepaid expenses	30,000	25,000
Accrued income	20,000	27,500
Creditors	80,000	1,10,000
Outstanding expenses	4,000	5,000
Bills payable	30,000	25,000
Income received in advance	3,000	4,000
Profit made during the year	-	7,50,000

8. Determine the return on capital employed from the following

Net profit after tax Rs.3,00,000

Rate of income tax 50%

5,000, 8% convertible debentures of Rs.100 each, fully paid up Rs.5,00,000

Current assets Rs.5,50,000; Current liabilities Rs.2,50,000

Fixed assets (at cost) Rs.10,25,000; Depreciation upto date Rs.1,25,000

Section C

Answer any **THREE** questions ($3 \times 10 = 30$ Marks)

- Show the differences between management accounting and financial accounting
- Prepare common size statement for the following Balance Sheets of X Limited and Y Limited as on 31st March 2000.

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SEMESTER - III
24UBACT3005 - Management Accounting

Liabilities	X Ltd., (Rs.)	Y Ltd., (Rs.)	Assets	X Ltd., (Rs.)	Y Ltd., (Rs.)
Share capital	25,00,000	40,000	Fixed Assets	60,00,000	80,000
Reserves	10,00,000	60,000	Stock	20,00,000	20,000
10% Debentures	40,00,000	NIL	Debtors	50,00,000	15,000
Term loans	60,00,000	10,000	Bills Receivables	10,00,000	10,000
Creditors	20,00,000	20,000	Cash at Bank	20,00,000	15,000
Bills Payables	5,00,000	10,000			
TOTAL	1,60,00,000	1,40,000	TOTAL	1,60,00,000	1,40,000

11. Determine (a) Current ratio; (b) Stock turnover ratio; (c) Debtors turnover ratio; (d) Creditors turnover ratio; (e) Debt equity ratio; from the following Balance Sheet of Green Limited on 31st December 2015 were as follows.

Liabilities	31 st December 2015 (Rs.)	Assets	31 st December 2015 (Rs.)
Capital	15,00,000	Cash	40,000
Reserves	6,00,000	Short term investments	1,60,000
Debentures	2,00,000	Debtors	12,40,000
Long term loans	5,00,000	Stock	9,10,000
Creditors	12,00,000	Machinery	10,00,000
		Land and Buildings	5,00,000
		Furniture	1,50,000
TOTAL	40,00,000	TOTAL	40,00,000

Annual sales Rs.74,40,000 and Gross Profit Rs.7,44,000.

12. A factory is currently working at 50% capacity and produces 10,000 units at a cost of Rs.180 per unit as details below:
 Materials Rs.100; Labour Rs.30; Factory overhead Rs.30 (Rs.12 fixed);
 Administrative over head Rs.20 (Rs.10 fixed) The current selling price is Rs.200 per unit. At 60% of working, material cost per unit increases by 2% and selling price per unit falls by 2%.
 At 80% of working, material cost per unit increases by 5% and selling price per unit falls by 5%.
 Compute profits of the factory at 60% and 80% level of activity.

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13. The sales and profit during the two years were as follows.

Year	Sales (Rs.)	Profit (Rs.)
1988	1,50,000	20,000
1989	1,70,000	25,000

You are required to determine the following.

- (a) The Profit Volume ratio
- (b) The Breakeven point
- (c) Variable cost for such two years
- (d) The sales required to earn a profit of Rs.40,000
- (e) Profit when sales is Rs.2,50,000
