



K26U 0094

Reg. No. :

Name :

Sixth Semester B.Com./B.Com. Logistics Degree (C.B.C.S.S. – O.B.E. –
Regular/Supplementary/Improvement) Examination, April 2026
(2020 to 2023 Admissions)

Core Course

6B13COM : MANAGEMENT ACCOUNTING

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **any six** questions from the following. **Each** question carries 1 mark.

1. What is comparative financial statement ?
2. List any two objectives of management accounting.
3. What is debtor's turnover ratio ?
4. What is meant by CVP analysis ?
5. What is operating ratio ?
6. Identify any three examples of cash flow from investing activities.
7. What is sales budget ?
8. Specify the importance of preparing cash flow statement. (6×1=6)

PART – B

Answer **any six** questions from the following. **Each** question carries 3 marks.

9. Explain the scope of management accounting.
10. From the profit and loss accounts of Meera Ltd. for the years ended 31st December 2023, 2024, prepare a comparative income statement for the years 2023 and 2024.

Dr. Particulars	Profit and loss account				Cr. 2024 (₹)
	2023 (₹)	2024 (₹)	Particulars	2023 (₹)	
To cost of goods sold	600	750	By Sales	800	1000
To administrative expenses	20	20			
To selling expenses	30	40			
To net profit	150	190			
	800	1000		800	1000

P.T.O.



11. Explain :

- i) Inventory turnover ratio
- ii) Proprietary ratio
- iii) Market test ratio.

12. From the information given, calculate gross profit ratio and net profit ratio.

Sales – ₹ 34,000, Sales returns – ₹ 4,000, Cost of goods sold – ₹ 20,000,
Net profit – ₹ 3,000.

13. Classify the following into cash flow from operating activities, cash flow from investing activities and cash flow from financing activities.

- a) Cash sale of goods.
- b) Cash paid to suppliers of raw material.
- c) Interest paid on debentures.
- d) Cash payment to acquire fixed assets.
- e) Interest received on investments.
- f) Payment of dividend.
- g) Cash payment of salaries and wages to employees.
- h) Payment of income tax.

14. Calculate break even point from the following details :

Fixed expenses – ₹ 1,50,000, Variable cost per unit – ₹ 10, Selling price per unit – ₹ 15.

15. With the help of the following data for a 60% activity, prepare a flexible budget for 100% capacity :

Production at 60% capacity	600 units
Materials	₹ 100 per unit
Labour	₹ 40 per unit
Expenses	₹ 10 per unit
Factory expenses	₹ 40,000 (40% fixed)
Administrative expenses	₹ 30,000 (60% fixed)

16. P/V ratio of a concern is 40%. Its contribution is ₹ 1,00,000. Find out the total sales.

(6×3=18)



PART – C

Answer **any two** questions from the following. **Each** question carries **8** marks.

17. Balance Sheet of Eswari Ltd. as on 31/12/2024 is as follows :

Liabilities	₹	Assets	₹
Share capital	2,00,000	Fixed assets	3,60,000
9% preference capital	1,00,000	Stock	50,000
8% debentures	1,00,000	Debtors	1,10,000
Profit and loss A/c	40,000	Bills receivable	6,000
Creditors	90,000	Bank	4,000
	5,30,000		5,30,000

Find :

- Debt equity ratio
- Current ratio
- Liquid ratio.

18. Briefly explain the managerial uses of marginal costing.

19. The following is the summary of cash transactions of Beta Ltd. for the year ended March 31, 2023.

Receipts	₹	Payments	₹
Balance as on 01-04-2022	75	Payments to creditors	3,000
Issue of equity shares	450	Purchase of fixed assets	300
Receipts from customers	4,200	Expenses	300
Sale of fixed assets	150	Wages and salaries	150
		Tax	375
		Dividends	75
		Repayment of bank loan	450
		Balance as on 31-03-2023	225
	4,875		4,875

Prepare a cash flow statement for the year ended March 31, 2023 using direct method.

(2×8=16)