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**Question Paper Code : 10264**

M.B.A. DEGREE EXAMINATIONS, APRIL/MAY 2019.

First Semester

BA 5103 — ACCOUNTING FOR MANAGEMENT

(Regulation 2017)

Time : Three hours

Maximum : 100 marks

Answer ALL questions.

PART A — (10 × 2 = 20 marks)

1. What is Cost Accounting?
2. What is Balance Sheet?
3. Define Share capital.
4. Write meaning of company.
5. What is cash flow?
6. Give formula for Debt equity ratio.
7. What is Budgetary control?
8. What are the types of costs?
9. What is Tally?
10. What do you mean by codification?

PART B — (5 × 13 = 65 marks)

11. (a) What are the accounting concepts and conventions? Name them and explain any two accounting concepts in detail.

Or

- (b) Explain the methods used in human resources accounting.

12. (a) Explain profit or loss prior to incorporation with an illustration.

Or

- (b) What are Statutory books? Explain briefly.

13. (a) Discuss briefly the different techniques of analysis and interpretation of financial statement.

Or

- (b) From the following figures extracted from the income statement and the Balance Sheet of Anu Sales Pvt. Ltd., calculate the Return on Total Capital Employed (ROCE).

	Rs.
Fixed assets	4,50,000
Current assets	1,50,000
Investment in government securities	1,00,000
Sales	5,00,000
Cost of goods sold	3,00,000
Share capital :	
10% preference	1,00,000
Equity	2,00,000
Reserves	1,00,000
Debentures	1,00,000
Income from investments	10,000

Provision for tax at 50% of net profits.

14. (a) Prepare cost sheet of a company with an imaginary figure.

Or

- (b) A company manufactures a particular product the standard direct materials cost of which is Rs. 10 per unit. The following information is obtained from the costing records :

- (i) Standard mix :

Material	Quantity units	Rate Rs.	Amount Rs.
A	70	10	700
B	30	5	150
	100		850
Loss : (15%)	15		-
	85		850

(ii) Actual results for June 2018 :

Material	Quantity units	Rate Rs.	Amount Rs.
A	400	11	4,400
B	200	6	1,200
	<u>600</u>		<u>5,600</u>
Loss : (10%)	60		-
	<u>560</u>		<u>5,600</u>

Compute :

- (1) Material price variance.
  - (2) Material mix variance.
  - (3) Material yield variance.
  - (4) Material usage variance and
  - (5) Total material cost variance.
15. (a) Write the significance of Computerised Accounting System.
- Or
- (b) Write a note on prepackaged accounting software elaborately.

PART C — (1 × 15 = 15 marks)

16. (a) You have been asked to make a financial analysis of a company to which a client of yours (a finance company) is considering, making a substantial advance :
- (i) Indicate the headings under which your examination will be conducted.
  - (ii) The use of ratios which might reveal trends or weakness in the financial structure.

Or

- (b) Mr. Managing Director is surprised that his profit every year is quite different from what he wants or expects to achieve. Some one advised him to install a formal system of budgeting. He employs a fresh accountant to do this. For two years, the accountant faithfully makes all budgets based on previous year's accounts. The problem remains unsolved. Advise Mr. Managing Director and the Accountant on what steps they should take. Make assumption about what is lacking.