



K20U 0172

Reg. No. :

Name :

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

Examination, April 2020

(2014 Admission Onwards)

Core Course

6B20BBA : MANAGEMENT ACCOUNTING

Time : 3 Hours

Max. Marks : 40

SECTION – A

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

1. _____ is a managerial device to determine efficiency and effectiveness of cost performance.
2. Budget is expressed in terms of _____ and _____
3. _____ Accounting is used by key management to ensure accomplishment of organizational objective.
4. Net Working Capital = _____ - _____ ($\frac{1}{2} \times 4 = 2$)

SECTION – B

Answer **any 4** questions. **Each** question carries **1** mark.

5. What is Capital Gearing Ratio ?
6. What do you mean by cash flow analysis ?
7. What are turnover ratios ?

P.T.O.



8. What are the tools used in Management Accounting ?

9. What is marginal cost ?

10. What is standard cost ?

(1×4=4)

SECTION – C

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

11. What are the dangers of having inadequate working capital ?

12. Differentiate standard costs from estimated costs.

13. How are ratios classified ?

14. What are the limitations of cash flow analysis ?

15. What are the essential features of a budget ?

16. The relevant financial data relating to a company for the year ended 31st March, 2018 are given below :

	Rs.		Rs.
Stock	8,00,000	Bank Overdraft	40,000
Creditors for expenses	60,000	Total purchases	9,30,000
Cash purchases	30,000	Debtors	1,70,000
Cash	30,000	Trade Creditors	3,00,000

From the data, calculate :

a) Current Ratio

b) Liquid Ratio and

c) Creditors Velocity.

17. What are the advantages of budgetary control ?

18. List any three features of Cash Flow Statement.

(3×6=18)



SECTION – D

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

19. From the data given below calculate :

- a) Margin of Safety
- b) Sales
- c) Variable Cost.

	Rs.
Fixed Cost	12,000
Profit	1,000
Break even sales	60,000

20. What are the preliminaries for operation of budgetary control ?

21. Calculate the Gross Profit Ratio from the following figures :

	Rs.		Rs.
Sales	1,00,000	Purchases	60,000
Sales Returns	10,000	Purchase Returns	15,000
Opening Stock	20,000	Closing Stock	5,000
			(8×2=16)
