



# PRESIDENCY UNIVERSITY

BENGALURU

Roll No.														
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## End - Term Examinations - December 2025

Date: 08-12- 2025

Time: 01:00pm - 04:00pm

<b>School:</b> SOC	<b>Program:</b> B.COM	
<b>Course Code:</b> COM3039	<b>Course Name:</b> Management Accounting	
<b>Semester:</b> V	<b>Max Marks:</b> 100	<b>Weightage:</b> 50%

CO - Levels	CO1	CO2	CO3	CO4	CO5
<b>Marks</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>20</b>

### Instructions:

- (i) Read all questions carefully and answer accordingly.
- (ii) Do not write anything on the question paper other than roll number.

### Part A

Answer ALL the Questions. Each question carries 2marks.

10Q x 2M=20M

1.	State the concept of Financial Statements?	2 Marks	L1	CO1
2.	Mention the objectives of Financial Statements.	2 Marks	L1	CO2
3.	Name the basic Financial Statements	2 Marks	L1	CO2
4.	Give a specimen of Comparative Income Statement	2 Marks	L1	CO2
5.	List any four advantages of Ratio Analysis	2 Marks	L1	CO3
6.	Following information is given to you. (i) Current Ratio = 2.5 (ii) Working Capital = 90,000, Find out: (a)Current Assets (b)Current Liabilities	2 Marks	L3	CO4
7.	Write a note on the Importance of Fund Flow Statement	2 Marks	L1	CO4

8.	Classify the following into cash flows from (i) Operating Activities (ii) Investing Activities (iii) Financing Activities and (iv) Cash and Cash Equivalents.  a) Cash paid to Trade Payables b) Sale of Land and Building c) Issue of Share Capital d) Buy-back of Equity Shares e) Cash in Hand	2 Marks	L2	CO4
9.	State any four objectives of Budgetary Control?	2 Marks	L1	CO5
10.	Mention any two essentials of an ideal report.	2 Marks	L1	CO5

### Part B

#### Answer the Questions.

Total Marks 35M

11.	Briefly explain the functions of Management Accounting.	07 Marks	L2	CO 1
<b>Or</b>				
12.	Explain the difference between Financial Accounting and Management Accounting.	07 Marks	L2	CO 1

13.	From the following Summarize Balance sheet of Orange Ltd. Prepare a Comparative Balance sheet.	07 Marks	L3	CO 2																																																																																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Particulars</th> <th style="width: 10%;">Note No.</th> <th style="width: 15%;">31-03-2019</th> <th style="width: 15%;">31-03-2018</th> </tr> </thead> <tbody> <tr> <td><b>I. Equity and Liabilities</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>1. Shareholders' Funds</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(a) Share Capital:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Preference Share Capital</td> <td></td> <td style="text-align: right;">50</td> <td style="text-align: right;">50</td> </tr> <tr> <td>Equity Share Capital</td> <td></td> <td style="text-align: right;">20</td> <td style="text-align: right;">20</td> </tr> <tr> <td>(b) Reserves and Surplus</td> <td></td> <td style="text-align: right;">25</td> <td style="text-align: right;">20</td> </tr> <tr> <td><b>2. Non-current Liabilities</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Long-term Borrowings:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Secured Loans</td> <td></td> <td style="text-align: right;">25</td> <td style="text-align: right;">30</td> </tr> <tr> <td>Unsecured Loans</td> <td></td> <td style="text-align: right;">20</td> <td style="text-align: right;">15</td> </tr> <tr> <td><b>3. Current Liabilities</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Short-term Borrowings</td> <td></td> <td style="text-align: right;">14.5</td> <td style="text-align: right;">13</td> </tr> <tr> <td>Provisions (Short-term)</td> <td></td> <td style="text-align: right;">4.5</td> <td style="text-align: right;">4</td> </tr> <tr> <td><b>Total</b></td> <td></td> <td style="text-align: right;">159</td> <td style="text-align: right;">152</td> </tr> <tr> <td><b>II. Assets</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td><b>1. Non-current Assets</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Fixed Assets: Tangible Assets</td> <td></td> <td style="text-align: right;">110</td> <td style="text-align: right;">95</td> </tr> <tr> <td>Non-current Investments</td> <td></td> <td style="text-align: right;">10</td> <td style="text-align: right;">10</td> </tr> <tr> <td><b>2. Current Assets</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Current Assets</td> <td></td> <td style="text-align: right;">39</td> <td style="text-align: right;">47</td> </tr> <tr> <td><b>Total</b></td> <td></td> <td style="text-align: right;">159</td> <td style="text-align: right;">152</td> </tr> </tbody> </table>		Particulars	Note No.	31-03-2019	31-03-2018	<b>I. Equity and Liabilities</b>				<b>1. Shareholders' Funds</b>				(a) Share Capital:				Preference Share Capital		50	50	Equity Share Capital		20	20	(b) Reserves and Surplus		25	20	<b>2. Non-current Liabilities</b>				Long-term Borrowings:				Secured Loans		25	30	Unsecured Loans		20	15	<b>3. Current Liabilities</b>				Short-term Borrowings		14.5	13	Provisions (Short-term)		4.5	4	<b>Total</b>		159	152	<b>II. Assets</b>				<b>1. Non-current Assets</b>				Fixed Assets: Tangible Assets		110	95	Non-current Investments		10	10	<b>2. Current Assets</b>				Current Assets		39	47	<b>Total</b>		159	152			
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<b>14.</b>	From the Following information prepare a Comparative statement of profit and Loss Account	<b>07 Marks</b>	<b>L3</b>	<b>CO 2</b>																		
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<b>15.</b>	Find out (a) Receivables Turnover, and (b) Average Collection Period from the following information:	<b>07 Marks</b>	<b>L3</b>	<b>CO 3</b>												
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<b>Or</b>				
<b>16.</b>	<b>From the following information calculate payables turnover ratio and average payment period:</b> Total Purchases: 400000 Cash Purchases (included above): 50,000 Purchases Returns: 20000 Creditors at the end: 60,000 Bills Payable at the end: 20,000 Reserve for Discount on Creditors: 5,000 Take 365 days in a year: 5000	<b>07 Marks</b>	<b>L3</b>	<b>CO 3</b>

<b>17.</b>	<b>Prepare a statement of changes in working capital from the following balance sheet</b>	<b>07 Marks</b>	<b>L3</b>	<b>CO 4</b>
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Balance Sheets as at March 31	2021 (₹)	2020 (₹)
<b>I. Equity and Liabilities</b>		
<b>Shareholders' Funds:</b>		
Equity Share Capital	5,00,000	5,00,000
<b>Non-Current Liabilities:</b>		
Debentures	4,50,000	3,70,000
<b>Current Liabilities:</b>		
Trade Payables	2,35,000	1,73,000
Interest Payable	45,000	37,000
Dividend Payable (Unpaid Dividend)	35,000	50,000
<b>Total</b>	<b>12,65,000</b>	<b>11,30,000</b>
<b>II. Assets</b>		
<b>Non-Current Assets:</b>		
Fixed Assets	7,00,000	6,00,000
Long-term Investments	1,00,000	2,00,000
<b>Current Assets:</b>		
Stock-in-Trade	2,25,000	1,50,000
Trade Receivables	1,40,000	70,000
Work-in-Progress	90,000	80,000
Cash	10,000	30,000
<b>Total</b>	<b>12,65,000</b>	<b>11,30,000</b>

Or

<b>18.</b>	<b>Calculate Cash Flow from Operating Activities from the following information:</b>	<b>07 Marks</b>	<b>L3</b>	<b>CO 4</b>																					
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Prepaid Rent	10,000	15,000																							

	Outstanding Expenses	30,000	25,000			
	Goodwill	20,000	30,000			

<b>19.</b>	Discuss the different types of Budgets.	<b>07 Marks</b>	<b>L2</b>	<b>CO5</b>																		
<b>Or</b>																						
<b>20.</b>	The expenses for the production of 5,000 units in a factory are as follows:	<b>07 Marks</b>	<b>L4</b>	<b>CO5</b>																		
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<b>Total Cost of Sales per Unit</b>	<b>₹ 116</b>																					
	You are required to prepare a budget for the production of 7,000 units.																					

### Part C

**Answer any three Questions. Each question carries 15marks**

**3Q x 15M=45M**

<b>21.</b>	“Management Accounting acts as a vital decision-making tool for modern business organizations.” Discuss this statement by explaining the nature and scope of Management Accounting and illustrate how a management accountant uses different techniques to support managerial decisions.	<b>15 Marks</b>	<b>L4</b>	<b>CO 1</b>
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<b>22.</b>	A) The following is the Statement of Profit and Loss of Sanyasi Ltd. for the years ended 31st March 2016 and 2015. <span style="float: right;">[7 Marks]</span>	<b>15 Marks</b>	<b>L3</b>	<b>CO 2</b>																											
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Employee Benefits Expenses	12,500	12,700
Depreciation and Amortization Expenses	1,940	1,750
Other Expenses	24,000	23,000
<b>Total Expenses</b>	<b>6,53,440</b>	<b>6,32,450</b>
<b>(V) Profit Before Tax (III – IV)</b>	<b>1,54,610</b>	<b>68,750</b>

**Prepare Common size Statement of Profit and loss and interpret the changes.**

**& [8 Marks]**

**B]. From the Following Information Interpret the Results of Operations of a Manufacturing concern using Trend Percentages.**

Particulars	2018	2019	2020	2021
Sales (Net)	100	90	130	160
Less: Cost of Goods Sold	50	60	70	90
Gross Profit	50	30	60	70
Less: Operating Expenses	8	8	12	16
Net Operating Profit	42	22	48	54
Less: Taxes	12.6	6.6	12	13.5
Profit after Tax	29.40	15.40	36	40.50

**23.**

**The Balance sheet of Jammu ltd as at 31.3.2021 is given below.**

**15 Marks**

**L3**

**CO  
3**

Particulars	31.3.2021 (₹)	31.3.2020 (₹)
<b>I. Equity and Liabilities</b>		
1. Shareholders' Funds		
(a) Equity Share Capital	70,000	60,000
(b) Reserves & Surplus	7,000	12,000
2. Non-current Liabilities		
Mortgage Loan	20,000	10,000
3. Current Liabilities		
(a) Creditors	12,000	36,000
(b) Bills Payable	1,000	2,000
<b>Total</b>	<b>1,10,000</b>	<b>1,20,000</b>
<b>II. Assets</b>		
1. Non-current Assets		
Fixed Assets (Net Tangible)	65,000	56,000
2. Current Assets		
(a) Inventories (Stock)	10,000	15,000
(b) Trade Receivables (Debtors)	25,000	40,000
(c) Cash and Cash Equivalents		
– Cash in Hand	8,000	5,000
– Cash at Bank	2,000	4,000
<b>Total</b>	<b>1,10,000</b>	<b>1,20,000</b>

<b>Additional Information</b>		
<b>Particulars</b>	<b>2020–21 (₹)</b>	<b>2019–20 (₹)</b>
Net Sales	1,50,000	1,00,000
Less: Cost of Sales	1,10,000	70,000
<b>Gross Profit</b>	<b>40,000</b>	<b>30,000</b>
Less: Operating Exp.	25,000	20,000
<b>Net Profit</b>	<b>15,000</b>	<b>10,000</b>

**You are required to calculate the following ratios for both the years:**

**(i) Current Ratio**  
**(ii) Acid test Ratio**  
**(iii) Receivable Turnover Ratio**  
**(iv) Average Collection Period**  
**(v) Inventory Turnover Ratio**  
**(Assume 360 days in a year)**

<b>24.</b>	<b>The following are the summaries of the Balance Sheets of Parveen Ltd., as at 31st March 2020 and 2021:</b>	<b>15 Marks</b>	<b>L3</b>	<b>CO 4</b>																																																			
	<table border="1"> <thead> <tr> <th><b>Particulars</b></th> <th><b>31-3-2020 (₹)</b></th> <th><b>31-3-2021 (₹)</b></th> </tr> </thead> <tbody> <tr> <td>I. Equity and Liabilities</td> <td></td> <td></td> </tr> <tr> <td>Shareholders' Funds:</td> <td></td> <td></td> </tr> <tr> <td>Share Capital</td> <td>2,00,000</td> <td>2,50,000</td> </tr> <tr> <td>General Reserve</td> <td>50,000</td> <td>60,000</td> </tr> <tr> <td>Statement of Profit and Loss (Surplus)</td> <td>30,500</td> <td>30,600</td> </tr> <tr> <td>Non-Current Liabilities</td> <td></td> <td></td> </tr> <tr> <td>Current Liabilities:</td> <td></td> <td></td> </tr> <tr> <td>Trade Payables (Creditors)</td> <td>1,50,000</td> <td>1,35,200</td> </tr> <tr> <td>Bank Loan (Short-term)</td> <td>70,000</td> <td>-----</td> </tr> <tr> <td>Provision for Taxation</td> <td>30,000</td> <td>35,000</td> </tr> <tr> <td><b>Total</b></td> <td><b>5,30,500</b></td> <td><b>5,10,800</b></td> </tr> <tr> <td>II. Assets</td> <td></td> <td></td> </tr> <tr> <td>Non-Current Assets:</td> <td></td> <td></td> </tr> <tr> <td>Land &amp; Buildings</td> <td>2,00,000</td> <td>1,90,000</td> </tr> <tr> <td>Plant</td> <td>1,50,000</td> <td>1,74,000</td> </tr> <tr> <td>Current Assets:</td> <td></td> <td></td> </tr> </tbody> </table>	<b>Particulars</b>	<b>31-3-2020 (₹)</b>	<b>31-3-2021 (₹)</b>	I. Equity and Liabilities			Shareholders' Funds:			Share Capital	2,00,000	2,50,000	General Reserve	50,000	60,000	Statement of Profit and Loss (Surplus)	30,500	30,600	Non-Current Liabilities			Current Liabilities:			Trade Payables (Creditors)	1,50,000	1,35,200	Bank Loan (Short-term)	70,000	-----	Provision for Taxation	30,000	35,000	<b>Total</b>	<b>5,30,500</b>	<b>5,10,800</b>	II. Assets			Non-Current Assets:			Land & Buildings	2,00,000	1,90,000	Plant	1,50,000	1,74,000	Current Assets:					
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Inventories (Stock)	1,00,000	74,000			
Trade Receivables (Debtors)	80,000	64,200			
Cash	500	600			
Bank	-	8,000			
Total	5,30,500	5,10,800			

**Additional Information:**

(a) Depreciation was written off plant ₹14,000 in 2021.

(b) Dividend of ₹20,000 was paid during 2021.

(c) Income tax provision made during the year was ₹25,000.

(d) A piece of land has been sold during the year at cost.

You are required to prepare a statement showing sources and application of funds for the year ended 31st March 2021 and a schedule of changes in working capital.

<b>25.</b>	<p><b>With the following data for 60% activity, prepare a budget for production at 80% and 100% capacity:</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Particulars</th> <th style="text-align: center;">Details</th> </tr> </thead> <tbody> <tr> <td>Production at 60% activity</td> <td style="text-align: center;">600 units</td> </tr> <tr> <td>Materials</td> <td style="text-align: center;">₹100 per unit</td> </tr> <tr> <td>Labor</td> <td style="text-align: center;">₹40 per unit</td> </tr> <tr> <td>Direct Expenses</td> <td style="text-align: center;">₹10 per unit</td> </tr> <tr> <td>Factory Overheads</td> <td style="text-align: center;">₹40,000 (40% fixed)</td> </tr> <tr> <td>Administration Expenses</td> <td style="text-align: center;">₹30,000 (60% fixed)</td> </tr> </tbody> </table> <p><b>You are required to prepare a budget for production at 80% and 100% capacity.</b></p>	Particulars	Details	Production at 60% activity	600 units	Materials	₹100 per unit	Labor	₹40 per unit	Direct Expenses	₹10 per unit	Factory Overheads	₹40,000 (40% fixed)	Administration Expenses	₹30,000 (60% fixed)	<b>15 Marks</b>	<b>L3</b>	<b>CO 5</b>
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