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**PRESIDENCY UNIVERSITY  
BENGALURU**

**SCHOOL OF COMMERCE  
MID TERM EXAMINATION - OCT 2023**

**Semester :** Semester V - 2021

**Course Code :** COM3039

**Course Name :** Sem V - COM3039 - Management Accounting

**Program :** BCM

**Date :** 31-OCT-2023

**Time :** 2:00PM - 3:30PM

**Max Marks :** 50

**Weightage :** 25%

**Instructions:**

- (i) Read all questions carefully and answer accordingly.
- (ii) Question paper consists of 3 parts.
- (iii) Scientific and non-programmable calculator are permitted.
- (iv) Do not write any information on the question paper other than Roll Number.

**PART A**

**ANSWER ALL THE QUESTIONS**

**(5 X 2 = 10M)**

1. List out the Branches of Accounting. (CO1) [Knowledge]
2. How is trend analysis used to evaluate the financial health of an organization? (CO1) [Knowledge]
3. State the meaning of Management Accounting. (CO1) [Knowledge]
4. What is ratio analysis? (CO2) [Knowledge]
5. Describe the benefits of ratio analysis. (CO2) [Knowledge]

**PART B**

**ANSWER ALL THE QUESTIONS**

**(2 X 10 = 20M)**

6. Company ABC is a retail company that sells a variety of consumer products. As the newly hired financial analyst, you are tasked with evaluating the company's accounting practices to improve reporting for both internal management and external stakeholders. (CO1) [Comprehension]

7. The following is the rearranged revenue statement of Sun Shine Ltd company for the year ending 31/3/2022.

Particulars	(₹)
Sales/Revenue from operations	15,00,000
Less: cost of Sales	6,00,000
<b>Gross Profit</b>	<b>9,00,000</b>
Less: Operating Expenses	1,20,000
<b>Operating profit</b>	<b>7,80,000</b>
Add: Non-operating Income	20,000
	8,00,000
Less: Non-operating expenses	50,000
<b>Net profit</b>	<b>7,50,000</b>

- Calculate : (a) Gross Profit Ratio  
 (b) Operating Ratio  
 (c) Operating Profit Ratio  
 (d) Net profit Ratio

(CO2) [Comprehension]

### PART C

#### ANSWER THE FOLLOWING QUESTION

(1 X 20 = 20M)

8. a. Calculate the trend percentages from the following figures of Samir Auto Ltd. Taking 2015 as the base and interpret them:

Years	Sales (₹)	Profit after Tax(₹)
2015	1,000	150
2016	1,200	185
2017	1,500	210
2018	2,000	220
2019	2,900	240
2020	3,100	250
2021	3,500	260
2022	4,000	270

- b. Prepare a comparative Balance sheet of Zell Ltd

Particulars	31/3/2020 (₹)	31/3/2021 (₹)
<b>I. Equity and Liabilities</b>		
<b>Shareholders Fund:</b>		
Share capital	75,000	55,000
Reserves and surplus	25,000	20,000
<b>Non-current Liabilities :</b>		
Loans (long term)	40,000	50,000
Current liabilities	25,000	31,000
<b>Total</b>	<b>1,65,000</b>	<b>1,56,000</b>
<b>II. Assets</b>		
<b>Non-current Assets</b>		
Fixed Assets	1,10,000	1,00,000
Current Assets	55,000	56,000
<b>Total</b>	<b>1,65,000</b>	<b>1,56,000</b>

(CO1) [Application]