



**VI Semester B.Com. Examination, June/July 2025**  
**(NEP Scheme) (F + R)**  
**COMMERCE**  
**Paper – Com 6.3 : Management Accounting**

Time : 2½ Hours

Max. Marks : 60

**Instruction :** Answer should be written **completely in English** or in **Kannada**.

## **SECTION – A**

**Answer any 6 sub-questions. Each sub-question carries 2 marks.**

$$(6 \times 2 = 12)$$

1. a) Define management accounting.  
b) Write the meaning of trend analysis.  
c) What is cash flow statements ?  
d) Write any 4 activity ratio.  
e) Given : Current Ratio 3.1 and working capital ₹ 50,000. Calculate the amount of current assets and current liabilities.  
f) Write any two objectives of management audit.  
g) What do you mean by secretarial audit report ?  
h) How do you calculate stock turnover ratio ?

## SECTION – B

Answer **any 3** questions. Each question carries 4 marks.

$$(3 \times 4 = 12)$$

2. Explain the functions of management accounting.
3. From the following compute current ratio and quick ratio.

	₹
Stock in Trade	— 1,00,000
Creditors	— 60,000
Debtors	— 80,000
Bills payable	— 10,000
Cash in hand	— 40,000
Prepaid expenses	— 5,000
Bills receivable	— 45,000



4. Calculate the cash flow from operating activities from the following data :

Particulars	2022	2023
	₹	₹
P and L appropriation account	60,000	80,000
Bills receivable	15,000	20,000
Provision for depreciation	52,000	56,000
Outstanding salary	10,000	15,000
Prepaid rent	5,000	6,000
Goodwill	22,000	18,000
Stock	59,000	62,000

5. Prepare a comparative income statement from the following.

Particulars	31-3-2022	31-3-2023
	₹	₹
Sales	21,50,000	25,00,000
Cost of goods sold	13,00,000	14,50,000
Operating Expenses :		
Administrative Expenses	2,10,000	1,80,000
Selling expenses	1,90,000	2,50,000
Non-operating expenses :		
Interest	1,40,000	1,20,000
Income tax	1,70,000	2,30,000

6. Explain the features of management audit.

### SECTION – C

Answer **any three** from the following questions. **Each** question carries **12** marks.

**(3×12=36)**

7. The balance sheet of Suhas and Kiran company as on 31-12-2023 as follows.

Compare the financial position of both the firms with the help of common size balance sheet.

Liabilities	Suhas Co.	Kiran Co.	Assets	Suhas Co.	Kiran Co.
Preference share capital	1,20,000	1,80,000	Land and Building	80,000	1,23,000
Equity share capital	1,50,000	4,00,000	Plant and		
Reserves and surplus	14,000	18,000	Machinery	3,34,000	6,00,000
Long term loans	1,15,000	1,30,000	Temporary		
Bills payable	2,000	–	investment	1,000	40,000
Sundry creditors	12,000	4,000	Stock	10,000	25,000



Outstanding expenses	22,000	10,000	Book debts	4,000	8,000
Proposed dividend	10,000	90,000	Prepaid expenses	1,000	2,000
			Cash at bank		
			balance	8,000	30,000
			Preliminary		
			expenses	7,000	4,000
	<b>4,45,000</b>	<b>8,32,000</b>		<b>4,45,000</b>	<b>8,32,000</b>

8. A company supplies the following information :

Liabilities	₹	Assets	₹
Share capital	2,00,000	Goodwill	1,20,000
Reserves and surplus	58,000	Plant and machinery	1,50,000
Debentures	1,00,000	Stock	80,000
Creditors	40,000	Debtors	45,000
Bills payable	20,000	Cash	17,000
Other current liabilities	2,000	Misc. Current assets	8,000
	<b>4,20,000</b>		<b>4,20,000</b>

Sales (credit) for the year ₹ 4,00,000. Gross profit for the year ₹ 1,60,000.

**Calculate :**

- i) Current ratio
- ii) Quick or liquid ratio
- iii) Gross profit ratio
- iv) Inventory turnover ratio
- v) Average collection period.

9. The following Balance Sheets are given :

Liabilities	2023	2024	Assets	2023	2024
Equity share capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
Redeemable preference share capital			Land and Building	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
Profit and Loss Account	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	Bills receivable	20,000	30,000
Bills payable	20,000	16,000	Cash in hand	15,000	10,000
Provision for taxation	40,000	50,000	Cash at Bank	10,000	8,000
	<b>6,77,000</b>	<b>8,17,000</b>		<b>6,77,000</b>	<b>8,17,000</b>



It is also given that :

- Depreciation of ₹ 20,000 on land and building and ₹ 10,000 on plant has been charged in 2024.
- Interim dividend of ₹ 20,000 has been paid in 2024.
- Income tax ₹ 35,000 has been paid during 2024.

Prepare cash flow statement for the year 2024.

10. Explain the roles of Management Accountant.

11. Following is the Balance Sheet of J. K. Ltd. as on 31-03-2022 and 31-03-2023.

You are required to prepare comparative statement.

Liabilities	31-3-2022	31-3-2023	Assets	31-3-2022	31-3-2023
Share capital	1,00,000	1,25,000	Fixed Assets :		
Reserves and surplus	20,000	25,000	Building	75,000	1,50,000
8% Debentures	45,000	30,000	Furniture	2,00,000	2,40,000
Long term borrowings	2,00,000	2,50,000	Current Assets :		
Creditors	1,25,000	1,50,000	Stock	1,00,000	35,000
Bills payable	45,000	50,000	Debtors	40,000	1,00,000
Bank overdraft	12,500	15,000	Cash	1,32,500	1,20,000
	<b>5,47,500</b>	<b>6,45,000</b>		<b>5,47,500</b>	<b>6,45,000</b>

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ವಿಭಾಗ - ಇ

ಯಾವುದಾದರೂ 6 ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ 2 ಅಂಕಗಳು.

(6x2=12)

- a) ನಿರ್ವಹಣೆ ಲೆಕ್ಕಾಸ್ತವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ.
- ಬ್ರಹ್ಮತ್ವ ವಿಶೇಷಣೆಯ ಅರ್ಥವನ್ನು ಬರೆಯಿರಿ.
- ನಗದು ಹರಿವಿನ ಹೇಳಿಕೆ ಎಂದರೆನು ?
- ಯಾವುದಾದರೂ ನಾಲ್ಕು ವಹಿವಾಟು ಚಟುವಟಿಕೆಗಳ ಅನುಪಾತಗಳನ್ನು ಬರೆಯಿರಿ.
- ಚಾಲ್ತಿ ಅನುಪಾತ 3.1, ಕಾರ್ಯಕಾರಿ ಬಂಡವಾಳ ರೂ 50,000 ಇದಾಗ್ಗೆ ಚಾಲ್ತಿ ಆಸ್ತಿಗಳು ಮತ್ತು ಚಾಲ್ತಿ ಜವಾಬ್ದಾರಿಗಳನ್ನು ಕಂಡುಹಿಡಿಯಿರಿ.