

13. Explain the distinction between cost accounting and management accounting.
14. Calculate the trend percentages from the following figures of Samir Auto Ltd. Taking 2010 as the base and interpret them:

Year	Sales (Rs. in Thousand)	Profit After tax (Rs. in Thousand)
2010	1,000	150
2011	1,200	185
2012	1,500	210
2013	2,000	220
2014	2,900	240

2      **72264/150C2B**

Following Balance Sheets of Exel Ltd on 2021 and 2022, prepare a Common size sheet:

	2022 (RS.)	2021 (Rs.)	2022 (Rs.)
Assets			
Fixed Assets	9,00,000	12,00,000	15,00,000
Investment	6,00,000	3,00,000	3,00,000
Current Assets	3,00,000	6,00,000	12,00,000
	6,00,000		
	6,00,000		
	<u>30,00,000</u>	<u>21,00,000</u>	<u>30,00,000</u>

Give salient features of the various Financial Analysis.

Give significance of Return on Investment and its use in the analysis of profitability analysis.

Give details pertaining to Gajanan Ltd., at the following level:  
 1. 100 units  
 2. Rs. 60 per unit  
 3. % of materials  
 4. % of wages  
 5. % of overheads - Rs. 30,000 (40% fixed)  
 6. % of overheads - Rs. 40,000 (50% fixed)  
 7. % of overheads - Rs. 50,000 (50% fixed)  
 8. % of overheads - Rs. 60,000 (50% fixed)  
 9. % of overheads - Rs. 70,000 (50% fixed)  
 10. % of overheads - Rs. 80,000 (50% fixed)  
 11. % of overheads - Rs. 90,000 (50% fixed)  
 12. % of overheads - Rs. 1,00,000 (50% fixed)

3      **72264/150C2B**

19. A company manufacturing a single article sells it at Rs. 10 per unit. The variable cost is Rs. 6 per unit and fixed cost is Rs. 4,000 per annum. Calculate:

- The P/V Ratio
- The break - even sales
- The margin of safety if total sales are Rs. 15,000.
- The sales required to earn a profit of Rs. 5,000.

SECTION C — (3 × 10 = 30 marks)

Answer any THREE questions.

20. The following information has been obtained from the records of ABC Co. Ltd. for the month of January, 2021:

Cost of raw materials on 1.01.2021 Rs. 30,000

Purchase of raw materials during the month Rs. 4,50,000

Wages paid Rs. 2,30,000

Factory overheads Rs. 92,000

Cost of work-in-progress on 1.01.2021 Rs. 12,000

Cost of raw materials on 30.01.2021 Rs. 25,000

Cost of work-in-progress on 30.01.2021 Rs. 15,000

sheet showing the cost of production of manufactured, and agent showing the cost of sales and the earned.

following information prepare a Balance Sheet of Z Ltd. and interpret its position.

Balance Sheet As at 31 <sup>st</sup> December			
	2021 (Rs.)	2020 (Rs.)	2021 (Rs.)
Assets			
7,00,000 Land and Building	3,80,000	3,25,000	
3,70,000 Plant and Machinery	4,25,000	6,00,000	
3,00,000 Furniture and Fixtures	35,000	40,000	
2,00,000 Other Fixed Assets	20,000	25,000	
30,000 Stock	2,75,000	3,15,000	
	5	<b>72264/150C2B</b>	

Rs.	Assets	Rs.
1,22,000	Trade Receivables	49,000
20,000	Cash and Bank	38,000
18,000	Profit and Loss A/c	14,000
<u>6,30,000</u>		<u>6,30,000</u>

cash budget for the three months ending in the following information

	Materials	Wages	Overheads
00	9,600	3,000	1,700
00	9,000	3,000	1,900
00	9,200	3,200	2,000
00	10,000	3,600	2,200
00	10,400	4,000	2,300

the sales are on cash. 50% of the sales are collected next month and the balance in the following month.

payment: - materials 2 months, wages 1 month, overheads 1/2 month.

bank balance on 1<sup>st</sup> April is Rs. 6,000.

22. Calculate the following Ratios from the balance sheet given below

(a)	Current Ratio		
(b)	Liquid Ratio		
(c)	Proprietary Ratio		
(d)	Capital Gearing Ratio		
(e)	Debt Equity Ratio		
Liabilities	Rs.	Assets	Rs.
Equity Share Capital	1,00,000	Furniture	2,96,000
10% Preference share capital	1,80,000	Trademarks	1,12,000
General Reserve	70,000	Stock	1,01,000
15% debentures	1,20,000	Bills Receivable	20,000
	6	<b>72264/150C2B</b>	

(d) Other information:

(i) Plant and machinery will be installed in February at a cost of Rs. 96,000. The monthly instalments of Rs. 2,000 are payable from April onwards.

(ii) Dividend @5% on preference share capital of Rs. 2,00,000 will be paid on 1<sup>st</sup> June.

(iii) Advanced to be received for sale of vehicles Rs. 9,000 in June.

(iv) Dividend from investments amounting to Rs. 1,000 is expected to be received in June.

(v) Income-tax to be paid in June Rs. 2,000.

24. "Marginal costing is a valuable aid for Managerial decisions" Comment on this statement.