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(FOR THE CANDIDATES ADMITTED DURING THE ACADEMIC YEAR 2024– 2027 ONLY)

24UCS4A1

REG.NO.

N.G.M.COLLEGE (AUTONOMOUS): POLLACHI

END-OF-SEMESTER EXAMINATIONS: MAY 2026

B.Sc.Computer Science(Aided & SF) **MAXIMUM MARKS: 75**

SEMESTER: IV **TIME: 3 HOURS**

PART - III

24UCS4A1 – ACCOUNTANCY FOR DECISION MAKING

SECTION – A (10 X 1 = 10 MARKS)

ANSWER THE FOLLOWING QUESTIONS. (K1)

1. The book in which the transactions are first recorded is called _________.
   - a) Journal
   - b) Ledger
   - c) Trial Balance
   - d) Balance sheet
2. Prepaid expense is ___________.
   - a) An Asset
   - b) A liability
   - c) Included in Capital
   - d) Included in drawings
3. Basic objective of cost accounting is ___________.
   - a) Tax compliance
   - b) Financial audit
   - c) Cost ascertainment
   - d) Profit analysis
4. Management Accounting helps management in ______.
   - a) Preparation of final accounts
   - b) Raising finance
   - c) Filing tax returns
   - d) Decision making
5. Cash from operations is a result of ____________.
   - a) Profit from business activities
   - b) Cash from business activities and changes in current assets and liabilities
   - c) Sale of fixed assets
   - d) Borrowing from outside sources

ANSWER THE FOLLOWING IN ONE (OR) TWO SENTENCES (K2)

6. Define Accounting.
7. What is Net Profit?
8. Define Cost Accounting.
9. Define Management Accounting.
10. What is Cash flow statement?

(CONTD …. 2)

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SECTION – B (5 X 5 = 25 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS. (K3)

11. a) Show the Journal entries from the following transactions of M/s Radha

Jan 1	Started business with capital	Rs. 250000
Jan 3	Purchased Machinery from Rangan	Rs. 50000
Jan 12	Sold goods to Yesodha	Rs. 22500
Jan 20	Cash received from Yesodha	Rs. 10000
Jan 31	Paid Salaries	Rs. 15000

(OR)

b) Show the Trial balance with the following information:

Sl. No.	Name of Account	Balance (Amount)
I	Capital	3,50,000
Ii	Cash	2,00,000
Iii	Creditor	1,00,000
Iv	Sales	2,00,000
V	Stock	1,50,000
Vi	Debtors	1,50,000
Vii	Purchase	1,00,000
viii	Salary	50,000

12. a) Show the following transactions in the Purchases book and Sales book of Mr. Pandiyan

June 1	Purchased goods from Balu	Rs. 30000
June 2	Sold goods to Swamy	Rs. 15000
June 4	Purchased goods from Gowri	Rs. 13500
June 12	Sold goods to Thenali	Rs. 10500
June 19	Sold goods to Jayaraman	Rs. 750
June 21	Bought goods from Rajesh	Rs. 9000
June 30	Sold goods to Shanthi	Rs. 900

(OR)

b) Find out the Gross profit by preparing Trading account of Arjun for the year 31-12-21:

Opening Stock	60,000	Purchases	9,60,000
Freight inward	50,000	Wages	20,000
Sales	15,40,000	Purchase returns	20,000
Sales returns	1,20,000	Closing stock	1,00,000

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(CONTD …. 3)

13. a) From the following data, Show a Cost Sheet.

Raw Material ₹70,000; Wages ₹30,000; Factory Overheads ₹15,000; Administration Expenses ₹10,000; Sales ₹1,60,000.

(OR)

b) The following cost data are available from the books for the year ended 31-12-2023:

Direct materials	Rs. 9,00,000	Direct wages	Rs. 7,50,000
Profit	Rs. 6,09,000	Selling & Distribution overheads	Rs. 5,25,000
Factory overheads	Rs. 4,50,000	Administration overhead	Rs. 4,20,000

Show the Cost sheet.

14. a) Describe the objectives of Management Accounting.

(OR)

b) List the objectives of Budgetary control.

15. a) Find out cash from operation, after taking into consideration the under mentioned items, Jain Ltd., made a Net Profit of Rs. 1,00,000 for the year ended 31st December 2010.

Loss on sale of Machinery	Rs. 10000	Depreciation on Building	Rs. 4000
Depreciation on Machinery	Rs. 5000	Transfer to reserves	Rs. 10000
Goodwill written off	Rs. 5000	Gain on sale of buildings	Rs. 8000

(OR)

b) Show a Cash flow statement from the following

Balance Sheet of a Company

Liabilities	**2009**	**2010**	**Assets**	**2009**	**2010**
Share capital	400000	500000	Cash	60000	94000
Trade Creditors	140000	90000	Debtors	240000	230000
Profit & Loss Account	20000	46000	Stock	160000	180000
			Land	100000	132000
	560000	636000		560000	636000

SECTION – C (5 X 8 = 40 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.

(K4 (Or) K5)

16. a) Discuss the Accounting concept and conventions. Explain in detail.

(OR)

b) Prepare necessary Journal entries and ledger accounts from the following transactions of M/S Rao & sons

Date	**Particulars**	**Amount**
2020 Jan 1	Started business with cash	2,00,000
Jan 14	Purchased goods from Mr. B	20,000
Jan 17	Sold goods to Mr. Y for cash	45,000
Jan 22	Paid salaries	15,000
Jan 28	Deposited cash into bank	20,000
Jan 29	Received cash from Mr. X	12,000

17. a) Aravind began his business on January 1, 2021. Prepare Cash book from the following transactions.

Jan 1 Commenced business with Rs. 30,000

Jan 2 Opened an account with Indian Bank Rs. 25,000

Jan 4 Purchased goods for cash Rs. 3,000

Jan 5 Cash sales Rs. 2,500

Jan 6 Paid for Stationery Rs. 120

Jan 7 Received cash from PrabhakarRs. 3,000

Jan 8 Paid cash to Chandran& Co., Rs. 1,600

Jan 9 Paid cash for Furniture Rs. 1200

(OR)

b) Develop the final accounts for 2015 from the following details:

Land	4,000	Bills payable	700
Opening stock (1.1.2015)	4,000	Capital	15,000
Machinery	6,600	Bills receivable	1,500
Purchases	13,000	Sales	22,000
Wages	3,500	Rent	1,270
Interest paid	1,300	Furniture	300
Cash	230	Creditors	6,000
Debtors	8,000	Drawings	500
Purchase returns	1,500	Sales return	1,000

Adjustment: Closing stock (31.12.2015) Rs. 4,500.

18. a) In a factory 20,000 units of Product ‘A’ were manufactured in the month of July 2024. Prepare a cost sheet showing cost per unit.

Opening stock of raw material ₹ 5,000 Purchases ₹ 55,000

Direct wages ₹ 25,000 Closing stock of raw material ₹ 10,000

Office & Administration overheads ₹ 20,000 Factory overheads ₹ 40,000

(OR)

b) The following information is extracted from the Stores ledger:

Stock on	1-4-2023	100 units at Rs. 5 per unit
Purchases:	5-4-2023	300 units at Rs. 6 per unit
	8-4-2023	500 units at Rs. 7 per unit
	12-4-2023	600 units at Rs. 8 per unit
Issues:	6-4-2023	250 units
	10-4-2023	400 units
	14-4-2023	500 units

Determine the value of materials consumed during the period under LIFO method.

19. a) Interpret the cash position at the end of April, May and June 2018

Month	Sales	Purchases	Wages	Sales expenses
February	1,08,000	80,000	10,000	7,000
March	1,17,000	98,000	12,000	9,000
April	63,000	1,00,000	8,000	5,000
May	1,04,400	1,03,000	10,000	10,000
June	76,500	80,000	8,000	6,000

Additional information:

i) Sales amount equally realized in 2 subsequent months.

ii) Purchases: Creditors are paid in the month following the month of supply.

iii) Wages: 20% paid in arrears in the following month

iv) Sales expenses paid in the month itself

v) Income tax ₹ 20,000 payable in June

vi) Dividend ₹ 12,000 payable in June

vii) Income from investments ₹ 2000 received half –yearly in March & September

viii) Cash balance on hand as on 1-4-18 ₹ 40,000

(OR)

b) Prepare a manufacturing overhead budget and ascertain the manufacturing overhead rates at 50% and 70% capacities. The following particulars are given at 60% capacity:

Variable Overheads:	Rs.
Indirect material	6000
Indirect labour	18000

(CONTD …. 6)

Semi-variable Overheads:

Electricity (40% fixed)	30000
Repairs & maintenance (20% variable)	3000

Fixed Overheads:

Depreciation	16500
Insurance	4500
Salaries	15000
Total overheads	93000
Estimated direct labour hours	186000 hours

20. a) Interpret Cash from Operations from the Trading and Profit & Loss account of K Ltd.,

Particulars	**Amount**	**Particulars**	**Amount**
To Cost of goods sold To Gross profit c/d	2,40,000 1,60,000	By Sales	4,00,000
	4,00,000		4,00,000
To Stationery To Depreciation To Salaries To Loss on sale of investment To Rent & Taxes To Discount on issue of debentures To Postage To Provision for tax To Proposed dividend To Net profit	6,000 14,000 20,000 2,000 8,000 4,000 3,000 20,000 10,000 73,000	By Gross Profit b/d	1,60,000
	1,60,000		1,60,000

(OR)

b) Outline the classification of Cash flows.

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