

(FOR THE CANDIDATES ADMITTED  
DURING THE ACADEMIC YEAR 2021 ONLY)

21UBC3A3

REG.NO. :

**N.G.M.COLLEGE (AUTONOMOUS) : POLLACHI**  
**END-OF-SEMESTER EXAMINATIONS : DECEMBER-2022**  
**COURSE NAME: B.C.A** **MAXIMUM MARKS: 70**  
**SEMESTER : III** **TIME : 3 HOURS**

**PART – III**

**ACCOUNTANCY FOR DECISION MAKING**

**SECTION - A (10 X1=10Marks )**

**ANSWER ALL THE QUESTIONS.**

**MULTIPLE CHOICE QUESTIONS.**

**K1**

1. According to the going concern concept, business entity is assumed to have \_\_\_\_\_.  
a. no life                      b. eternal life      c. a vey short life      d. a long life
2. Balance sheet is a \_\_\_\_\_.  
a. Revenue statement                                      b. Statement  
c. ledger account    d. Income statement Loss by theft is debited to
3. Elements of cost are \_\_\_\_\_.  
a. Three types      b. Two types      c. four types      d. five types
4. The term 'Management Accounting' was first used in \_\_\_\_\_ year.  
a .1950                      b .1956                      c . 1935                      d. 1960
5. Solvency ratios indicate \_\_\_\_\_.  
a Credit worthiness      b. activity      c. profitability                      d. none of these.

**ANSWER THE FOLLOWING IN ONE OR TWO SENTENCES.**

**K2**

6. Explain the term Accounting Conventions.
7. Bring out the Classification of Subsidiary Books.
8. What is meant by Cost sheet?
9. Define Management accounting.
10. What do you mean by Ratio Analysis ?

**SECTION – B**

**( 5X 4=20Marks )**

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

11. a. Write down the Accounting Concepts .

**(OR)**

- b. **Journalise the following transactions in the books of Tmt.Amutha**

Rs.

2004,	
Jan. 1 Tmt.Amutha commenced business with cash	50,000
2 Purchased goods for cash	10,000
5 Purchased goods from Mohan on credit	6,000
7 Paid into Bank	5,000
10 Purchased furniture	2,000
25 Cash sales	3,500
26 Paid to Mohan on account	3,000

**(CONTD...2)**

- 12.a.** Following transactions are to be entered into proper subsidiary books are to be closed on January 31,2009. Prepare purchase and sales books

January 1. Purchased goods from Mahendra of the list price of Rs 40,000 less 10 % Trade discount

5. Sold goods to Nithya for Rs 10,000  
 6. Return goods to Mahendra at list price of Rs 5,000.  
 7. Sridhar sent goods for Rs 30,000.  
 8. Sold goods to harish for Rs 12,000.  
 10. Goods returned by harish Rs 2,000.  
 19. Sent goods to nithya for Rs 6,000.  
 27. Sold goods to Mahesh for Rs 8,000.

(OR)

- b.** From the following Particulars, Prepare a balance sheet as on 31<sup>st</sup> March 2009 ,  
 Capital Rs 50,000; Business Premises Rs 55,000; Furniture Rs 2,500; S.drs 23,500;S.crs Rs 18,300;Loan to Smith Rs 9500;Investments Rs 3,000; Cash Rs 3,700; Drawings Rs 3,000; Net profit Rs 38,900; Closing stock Rs 7,000.

- 13.a.** Briefly explain the objectives of cost accounting.

(OR)

- b.** From the following particulars **Prepare cost sheet** : Direct materials Rs 8,000; Direct wages Rs 5,000; Direct expenses Rs. 2500; Administrative overheads Rs. 4000; Factory overheads Rs. 5000; Selling and distribution expenses 2,500 ; Sales Rs 40,000.

- 14.a** How to Prepare Cash Budget?

(OR)

- b.** Prepare a Production Budget for three months ended March 31, 1998 for **SRINITHI** of factory production four products , on the basis of the following information :

Product	Estimated stock On Jan1, 1998 ( Units)	Estimated sales during Jan- March 1998 units	Desired closing stock on March31, 1998 units
A	2,000	10,000	3,000
B	3,000	15,000	5,000
C	4,000	13,000	3,000
D	3,000	12,000	2,000

- 15.a.** Summarise the Limitations of Ratio Analysis.

(OR)

- b.** Calculate Gross profit Ratio Sale Rs 2,20,000; Purchases Rs 1,75,000 sales return Rs 20,000; Purchase return Rs 15,000 ;Opening stock Rs 30,000 ; Closing stock Rs 40,000.

( CONTD...3 )

## SECTION - C

(4 X 10 = 40 MARKS)

ANSWER ANY FOUR OUT OF SIX QUESTIONS .

(16<sup>th</sup> QUESTION IS COMPULSORY AND ANSWER ANY THREE QUESTIONS (FROM

Qn. No : 17 to 21)

(K4 (Or) K5)

16. Journalise the following transactions in the books of Amar

2004. March

- 1 Bought goods for cash Rs. 25,000
- 2 Sold goods for cash Rs. 50,000
- 3 Bought goods for credit from Gopi Rs.19,000
- 5 Sold goods on credit to Robert Rs.8,000
- 7 Received from Robert Rs. 6,000
- 9 Paid to Gopi Rs.5,000.
- 20 Bought furniture for cash Rs. 7,000.

17 . From the following trial balance, prepare Final accounts

Trial balance of Mr. Venkata subramanian as on December 31,2013.

PARTICULARS	DEBIT RS	CREDIT RS
Capital		40,000
Sales		25,000
Purchases	15,000	
Salaries	2,000	
Rent	1,500	
Insurance	300	
Drawings	5,000	
Machinery	28,000	
Bank	4,500	
Cash	2,000	
Stock	5,200	
Debtors	2,500	
Creditors		1,000
<b>TOTAL</b>	<b>66,000</b>	<b>66,000</b>

**ADJUSTMENTS:** Stock on hand at December 31,2013 Rs 4,900 (ii) Salaries owing Rs 300 (iii) Rent Paid in advance Rs 200

(iv)Depreciate Machinery by 10 % (v) Insurance paid in advance Rs.90.

( CONTD...4 )

**18. Prepare a statement showing cost and profit for the year ended 31.12.2013.**

	1.1.2013	31.12.2013.
Raw materials	1,00,000	1, 23,500
Finished goods	71,000	42,000
Work –in- progress	31,000	34,000
Purchase of raw materials		88,000
Direct wages		70,000
Indirect Wages		2,500
Works expenses		37,000
Administrative expenses		13,000
Sale of factory scrap		2,000
Selling & distribution expenses		15,000
Sale of finished goods		2,75,000

**19. Discuss the different types of Budgets .**

**20. From the following Balance sheets of the Sasi for the ending**

31<sup>st</sup> December 1998 and 1999 , Prepare Schedule of changes in working capital and a statement showing sources and application of funds.

LIABILITIES	31.12.98	31.12.99	ASSETS	31.12.98	31.12.99
Share capital	3,00,000	4,00,000	Plant	50,000	60,000
S.Creditors	1,00,000	70,000	Furniture	10,000	15,000
P & l a/c	15, 000	30,000	Stock	85,000	1,05,000
			Debtors	1,60,000	1,50,000
			Cash	1,10,000	1,70,000
	4,15,000	5,00,000		4,15,000	5,00,000

**21. The following information is taken from the books of a firm**

	Rs		Rs
Sales	33,984	Sales returns	380
Gross profit	8,068	Stock in the beginning	1,378
		Stock at the end	1,814

Calculate (i) Purchases (ii) Rate of stock Turn over (iii) Gross profit ratio.

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