

2024(Backlog)
(Session : 2023-27)

Time : 3 hours

Full Marks : 75

*Candidates are required to give their answers in
their own words as far as practicable.*

The figures in the margin indicate full marks.

Answer from both the Groups as directed.

Group – A

1. State whether the following statements are 'True' or 'False' : 1×10 = 10
 - (a) Basic objective of cost accounting is profit analysis.
 - (b) Cost classification can be done in three ways.
 - (c) Chargeable expenses are also known as direct expenses.

- (d) The concept of Management Accounting was profounded by James H. Bliss.
- (e) Purpose of Management Accounting is to help managers to take decisions.
- (f) Break-Even Analysis is used in "Make or Buy" decisions.
- (g) Contribution is also known as contribution margin.
- (h) A high capital gearing ratio indicates borrowed capital.
- (i) Budgetary control facilitates standard costing.
- (j) Decrease in Current Asset will be treated as application of funds.

2. What is Cost ? Discuss its elements. 5

Group – B

Answer any four questions of the following :

15×4 = 60

3. What do you mean by Cost Accounting ? Discuss its nature, scope and draw a format of cost-sheet.

4. Following informations are available in respect of K Ltd :

Profit after tax and Dividend	: 5,00,000
Market price of Equity Shares	: ₹ 25
9% Preference Shares	: 80,000
20,000 EQ. Shares of ₹ 10 each	: 2,00,000
Equity dividend	: 20 %

You are required to calculate :

- (a) Earning per share
- (b) Price earning ratio
- (c) Earning yield ratio
- (d) Pay-out ratio

5. What is Break-Even Point ? Explain its assumptions by the help of graphical methods ?
6. What is a Budget ? Discuss its types and steps involved in Budgetary Control.
7. From the following summarised cash book of K Ltd., prepare a Cash Flow statement for the year

ended 31st March, 2022 in accordance with AS-3 :

Particulars	Amount (₹)	Particulars	Amount (₹)
To Balance b/d	10,000	By Payment to	
To Receipt from		suppliers	5,20,000
Customer	6,00,000	By Purchase of	
To Sale of		Machinery	80,000
Machinery	90,000	By Wages and	
To Issue of		Salaries	40,000
Shares	2,00,000	By Rent, Rate	
		of Taxes	20,000
		By Income Tax	10,000
		By Dividend	20,000
		By Re-payment of	
		debenture	30,000
		By Balance c/d	1,80,000
	<u>9,00,000</u>		<u>9,00,000</u>

8. Write short notes on any **two** of the following :

- (a) Working Capital Management
- (b) Trend Analysis
- (c) Fund-Flow Statement
- (d) Management Audit

