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Register Number

Name of the Candidate:

M.B.A. DEGREE EXAMINATION, May 2015**(E-BUSINESS)****(FIRST YEAR)****181/140: FINANCIAL AND MANAGEMENT ACCOUNTING**

(Old and New Regulations)

Time: Three hours

Maximum: 75 marks

SECTION-A**(5×3=15)****Answer any FIVE questions**

1. What are the functions of Management Accounting?
2. Define the Trial Balance.
3. What are the common size statements?
4. Give the meaning of Ratio.
5. Define funds flow statements.
6. What do you mean by Cash flow statement?
7. Write a note on ZBB.
8. What is the need of Budgets?

SECTION-B**(3×15=45)****Answer any THREE questions**

9. Explain the origin and growth of management and financial accounting.
10. Analyse the various devices used in analysing the financial statements.
11. How to prepare a funds flow statements?
12. Discuss Break-Even analysis with limitations.
13. Mr.Mohan a retail merchant commenced business with a capital of ₹ 12,000 on 1.1.2006. Subsequently on 1.5.2006 he invested further Capital of ₹ 5,000. During the year , he has withdrawn ₹ 2,000 for his personal use. On 31.12.2006 his assets and liabilities were as follows:

Cash at bank	₹ 3,000
Debtors	₹ 4,000
Stocks	₹ 16,000
Furniture	₹ 2,000
Creditors	₹ 5,000

Calculate the profit or loss made during the year 2006.

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SECTION-C
(Compulsory)

(1×15=15)

14. From the following, prepare trading and profit and loss account and balance sheet for the year ended 30th June 2002:

	₹	₹
Stock 30 th June, 2001	75,000	
Sales		3,50,000
Purchase	2,45,000	
Wage	50,000	
Discount		5,000
Furniture	17,000	
Salaries	7,500	
Rent	4,950	
Sundry Expenses	7,050	
P and L Appropriation A/C 30 th June, 2001		15,030
Dividend Paid	9,000	
Share Capital		1,00,000
Debtors and Creditors	37,500	17,500
Plant and Machinery	29,000	
Cash at Bank	16,200	
Reserve		15,500
Patents and Trade marks	4,830	
	5,03,030	5,03,030

Adjustments:

- i) Stock on 30th June, 2002 was valued at ₹ 82,000
- ii) Depreciation fixed assets at 10%
- iii) Make a provision for income tax at 50%
- iv) Corporate dividend tax is 10%
