

SJHS Gujarati Innovative College of Commerce and Science

CCE - 2018 Assignment

Management Accounting

B.Com V Semester

Submit to Prof. Deepika Kulkarni

Last Date of Submission is 10th October 2018.

Attempt any 5 questions.

1. Define Management Accounting. Discuss its scope and functions.
2. Distinguish Between: Management Accounting, Cost Accounting and Financial Accounting.
3. What do you understand by analysis of Financial Statements? Explain its various techniques and objects.
4. What is Ratio Analysis? Explain its types and write its formulae.
5. The following are the Balance Sheet of a company for the year 2003 & 2004. Comment on the financial position of the business, with the help of Comparative Balance Sheet technique.

Balance Sheet
As on 31st December, 2003 & 2004

Liabilities	2003	2004	Assets	2003	2004
Preference Share Capital	5,00,000	9,00,000	Fixed Assets:		
Equity Share Capital	6,00,000	12,00,000	Gross Block	18,00,000	40,00,000
General Reserves	4,00,000	5,00,000	Less: Depreciation	8,00,000	15,00,000
P & L a/c	2,00,000	2,25,000		10,00,000	25,00,000
Long Term Loans	2,00,000	10,00,000	Investments	3,00,000	2,00,000
Current Liabilities :			Current Assets:		
Bills Payable	80,000	1,00,000	Bills Receivables	2,00,000	3,50,000
Outstanding Expenses	20,000	25,000	Inventories	4,00,000	6,00,000
			Cash	1,00,000	3,00,000
	20,00,000	39,50,000		20,00,000	39,50,000

6. From the following information, calculate:
 - a. Operating Ratio
 - b. Gross Profit Ratio
 - c. Net Profit Ratio
 - d. Cost of Sales to Sales Ratio
 - e. Expenses Ratio

Particulars	2002	2003
Net Sales	2,00,000	2,50,000
Cost of Sales	1,40,000,	1,50,000
Gross Profit	60,000	1,00,000
Selling Expenses	6,000	8,000
Office & General Expenses	4,000	7,000
	10,000	15,000
Operating Income/ Net Profit	50,000	85,000