SST COLLEGE OF ARTS & COMMERCE ULHASNAGAR -4

Internal Exam , March 2022

SY BAF-SEM - IV

Sub. Management Accounting

Duration -40 Min.

Marks 20.

(10)

Q.1	Multiple Choice Questions:	8 ()		
1.	Common size statement is a tool of	n size statement is a tool of		
	a) Vertical analysis	b) Horizontal analysis		
	c) Technical analysis	d) Fundamental analysis		
2.	Common size statement is also known as	ze statement is also known as		
	a) Percentage statement	b) 100% statement		
	c) Most common statement	d) small sized statement.		
3.	In common size income statement the basis	is		
	a) Total cost b) N.P	c) G.P d) Sales		
4. In common size vertical Balance sheet the basis is				
	a) Capital employed	b) Total assets		
	c) Total liabilities	d) Proprietor's fund		
5.	Comparative statement is a tool of			
	a) Vertical analysis	b) Horizontal analysis		
	c) Structural analysis	d) Technical analysis		
6.	Comparative statement shows			
	a) , One year's performance	b) Comparative performance		
	c) Financial performance	d) Profitability performance		
7.	ion of			
	a) common size statement	b) comparative statement		
	c) Income statement	d) Balance sheet		
8.				
	a) Balance sheet	b) Income statement		
	c) Comparative statement	d) Common sized statement		
9.	Trend analysis is a technique of analysis of			
	a) Growth in performance	b) Change in performance		
	c) Trend in performance d) decrease in performance			
10.	10. Performance over two years can be understood from			
	a) Income statement	b) Balance sheet		
	c) *Comparative Income statement	d) Common size statement		
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Q.	2 Solve from the following			
A.	A. The following information is presented by Data and Sons Ltd. for the year 2020-			
Es	timated Yearly Production = 30,000 units.	Estimated Cost Sheet per unit		
		(Re)		

Raw Materials	5
Wages	3
Overheads	2
Selling Price	12

Further Information:

- (1) The company extends two months' credit to the customers.
- (2) The company maintains one month's stock of finished goods.
- (3) The company maintains a two month's stock of finished goods.
- (4) The processing period is half a month.
- (5) The company is allowed one month's credit by suppliers.
- (6) Wages and Overheads are paid one month in arrears.
- (7) The cash and bank balance is expected to be Rs. 8,125. Prepare an estimate of Working Capital.

(10)