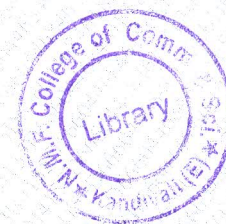


Q.P. Code :22500

[Time: Three Hours]

[ Marks:100]

- N.B:
1. All questions are compulsory.
  2. Figures to right indicate full marks.
  3. Working should form part of the answer.
  4. Simple calculator is allowed.



Q.1 A) Match the columns (Any ten).

10

Column A	Column B
Management Accounting	Total Current Assets
Trend Analysis	Non Quick Current Asset
Scrap value under capital budgeting techniques	A technique of Capital Budgeting
Gross Working Capital	Used for decision making
Current Assets less Current Liabilities	Fictitious Asset
Prepaid Expenses	Non Quick Current Liability
Securities Premium	Quick Ratio
Payback Period	Earliest year as base year
Preliminary Expenses	Fixed rate of interest
Bank Overdraft	Reserve
Test of liquidity	Added to last year's cash inflow
Debentures	Working Capital

Q.1 B) State whether the following statements are True or False: (Any ten)

10

- 1) Depreciation is a non-cash expenditure.
- 2) Net Profit Ratio is a measure of profitability.
- 3) Unclaimed dividend is a current liability.
- 4) Focus of Management Accounting is only an external reporting.
- 5) While calculating working capital requirement debtors may be valued at cost price or at selling price.
- 6) Higher Gross Profit Ratio shows a higher trading efficiency of an organisation.
- 7) Net Present Value method considers time value of money.
- 8) In Common Size Income statements capital employed is considered equal to 100%.
- 9) Profit & Loss Account shows financial position of an organisation.
- 10) Capital Gearing Ratio is called Capital Structure Ratio.
- 11) Own fund is external fund.
- 12) Average stock is the total of opening and closing stock.

