NP – 912

VI Semester B.Com. Examination, June/July 2026
(NEP)
COMMERCE
COM 6.3 : Management Accounting

Time : 2½ Hours Max. Marks : 60

Instruction : *Answers should be written completely in **English** or in **Kannada**.*

SECTION – A

1. Answer **any 6** sub-questions. **Each** sub-question carries **2** marks. **(6×2=12)**
   a) Write any two objectives of management audit.
   b) What is external analysis ?
   c) State any four techniques of management accounting.
   d) List out any four operating expenses.
   e) Gross profit of a firm is 25%, Gross profit is ₹ 1,00,000. Calculate sales.
   f) What is cash flow statement ?
   g) Give the meaning of common size statement analysis.
   h) Income tax provision's opening balance is ₹ 50,000 and closing balance is ₹ 40,000. Tax provision made during the year is ₹ 20,000. Find out the amount of tax paid.

SECTION – B

Answer **any 3** questions. **Each** question carries **4** marks. **(3×4=12)**

2. Explain the functions of management accounting.
3. Differentiate between management audit and financial audit.
4. Calculate cash flow from operating activities from the following data.

Particulars	**2025 (₹)**	**2026 (₹)**
Profit and Loss a/c	70,000	80,000
Bills receivable	25,000	30,000
Provision for depreciation	42,000	46,000
Outstanding salary	25,000	30,000
Prepaid rent	6,000	7,000
Goodwill	23,000	19,000
Stock	60,000	63,000

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5. From the following figures of Sanjeevini Ltd., calculate trend percentages taking 2021 as the base year :

Details	2021	2022	2023	2024	2025	2026
Sales (₹)	1,880	2,350	2,820	3,384	3,948	4,230
COGS (₹)	1,020	1,122	1,530	1,836	2,091	2,142
Gross Profit (₹)	860	1,228	1,290	1,548	1,857	2,088

6. Given Gross Profit ₹ 1,60,000, Net profit ₹ 96,000, Net sales ₹ 8,00,000, Opening stock ₹ 1,80,000, Closing stock ₹ 1,40,000.

Compute :

a) Gross profit ratio

b) Net profit ratio

c) COGS

d) Stock turnover ratio.

SECTION – C

Answer **any three** from the following questions. **Each** question carries **12** marks. **(3×12=36)**

7. Differentiate between financial accounting and management accounting.

8. Following are the summarized Balance Sheets of CPT Industries as on 31-03-2025 and 31-03-2026.

Liabilities	2025 (₹)	2026 (₹)	Assets	2025 (₹)	2026 (₹)
Equity Share Capital	20,000	25,000	Land and Building	20,000	19,000
General Reserve	5,000	6,000	Machinery	15,000	16,900
Profit and Loss a/c	3,050	3,060	Debtors	8,000	6,420
Long term loan	7,000	–	Stock	10,000	7,400
Sundry Creditors	15,000	13,520	Cash	50	860
Provision for taxation	3,000	3,500	Goodwill	–	500
	53,050	**51,080**		**53,050**	**51,080**

Additional Information :

a) Dividend paid ₹ 2,300 was paid.

b) Assets of another company were purchased for shares and assets include Machinery ₹ 2,500, Stock ₹ 2,000 and Goodwill ₹ 500.

c) Machinery was further purchased for Cash ₹ 800.

d) Depreciation written off on Machinery ₹ 1,200.

e) Income tax provided during the year ₹ 3,300.

f) Loss on sale of Machinery ₹ 500 was written off.

You are required to prepare cash flow statement as per AS-7 (Indirect Method).

9. Following are the summarized income statements and balance sheets of RMGR Enterprises for the year ended 31-03-2026.

Particulars	**Amount (₹)**	**Particulars**	**Amount (₹)**
To opening stock	1,20,000	By Sales	6,00,000
To Purchases	3,80,000	By closing stock	80,000
To Gross Profit c/d	1,80,000		
	6,80,000		**6,80,000**
To General expenses	40,000	By Gross Profit b/d	1,80,000
To Selling expenses	20,000	By rent received	5,000
To Income tax	30,000		
To Net Profit	95,000		
	1,85,000		**1,85,000**

Balance Sheet as on 31-03-2026

Liabilities	**Amount (₹)**	**Assets**	**Amount (₹)**
Equity Share Capital	3,00,000	Fixed Assets	1,70,000
General Reserves	60,000	Long term Investment	1,00,000
Profit and Loss a/c	1,10,000	Debtors	1,60,000
Creditors	80,000	Cash	60,000
Bills payable	20,000	Stock	80,000
	5,70,000		**5,70,000**

Compute : Current ratio; Acid test ratio; Stock turnover ratio; Debtors turnover ratio; Creditors turnover ratio; Gross profit ratio; Net profit ratio.

10. Following are the Balance Sheets of KKP Ltd. you are required to prepare common size balance sheet and comment.

Liabilities	31-03-25 (₹)	31-03-26 (₹)	Assets	31-03-25 (₹)	31-03-26 (₹)
Equity Share Capital	1,00,000	1,25,000	Fixed Assets :		
Reserves and surplus	20,000	25,000	Building	75,000	1,50,000
9% Debentures	45,000	30,000	Furniture	2,00,000	2,40,000
Long term borrowings	2,00,000	2,50,000	Current Assets :		
Creditors	1,25,000	1,50,000	Stock	1,00,000	35,000
Bills payable	45,000	50,000	Debtors	40,000	1,00,000
Bank overdraft	12,500	15,000	Bank	1,32,500	1,20,000
Total	**5,47,500**	**6,45,000**	**Total**	**5,47,500**	**6,45,000**

11. a) Prepare a comparative income statement from the following :

Particulars	31-03-25 (₹)	31-03-26 (₹)
Sales	3,00,000	4,00,000
Cost of goods sold	1,50,000	2,00,000
Admn. expenses	30,000	40,000
Selling expenses	10,000	15,000
Interest	10,000	25,000
Tax	25,000	30,000
Net profit	75,000	90,000

b) Explain the importance of management audit.

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1. ಯಾವುದಾದರೂ **6** ಉಪ-ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ. ಪ್ರತಿ ಉಪ-ಪ್ರಶ್ನೆಗೆ **2** ಅಂಕಗಳು. **(6×2=12)**

a) ನಿರ್ವಹಣಾ ಲೆಕ್ಕಪರಿಶೋಧನೆಯ ಯಾವುದೇ ಎರಡು ಉದ್ದೇಶಗಳನ್ನು ಬರೆಯಿರಿ.

b) ಬಾಹ್ಯ ವಿಶ್ಲೇಷಣೆ ಎಂದರೇನು ?

c) ನಿರ್ವಹಣಾ ಲೆಕ್ಕ ಪತ್ರ ನಿರ್ವಹಣೆಯ ಯಾವುದೇ ನಾಲ್ಕು ತಂತ್ರಗಳನ್ನು ತಿಳಿಸಿ.

d) ಯಾವುದೇ ನಾಲ್ಕು ಕಾರ್ಯಾಚರಣಾ ವೆಚ್ಚಗಳನ್ನು ಪಟ್ಟಿ ಮಾಡಿ.

e) ಒಂದು ಸಂಸ್ಥೆಯ ಒಟ್ಟು ಲಾಭ 25%, ಒಟ್ಟು ಲಾಭ ₹ 1,00,000. ಮಾರಾಟವನ್ನು ಲೆಕ್ಕ ಹಾಕಿ.

f) ನಗದು ಹರಿವಿನ ಹೇಳಿಕೆ ಎಂದರೇನು ?