Reg.No:



SNS College of Technology, Coimbatore-35.

(Autonomous) **Internal Assessment - II** Academic Year 2023-2024 (Odd) **First Semester**



13

Department of Management Studies

23BAT605 – Financial Statement Analysis

Tim	e: 1 ¹ / ₂ Hours Ma	Maximum Marks: 50				
	Answer all the questions	СО	Bloom	Marks		
1.	Outline the term Cost.	CO 3	U	2		
2.	List out the various types of overheads.	CO 3	R	2		
3.	Differentiate Fixed Cost and Variable Cost.	CO 3	U	2		
4.	Infer the merits of Marginal Costing.	CO 4	U	2		
5.	Explain Break Even Point.	CO 4	U	2		

PART B

(2	* 13	Marl	ks =	26 Marks	& 1*14 M	larks = 14	4 Marks)
	_		-		_		

6.	a.	Explain the different e	elements of	cost with	a neat	CO 3	U	13
		sketch.						

or

Particulars	Rs.	
Stock of raw materials as on 1st Nov 2023	75,500	
Stock of raw materials as on 30th Nov 2023	70,500	
Purchase of Material	2,27,000	
Direct wages paid	97,000	
Direct Expenses	57,000	
Factory Overhead	46,000	
Administration Overhead	1,00,000	
Selling and Distribution Overhead	90,000	
Work in progress as on 1st Nov 2023	60,000	
Work in progress as on 30th Nov 2023	75,000	
Stock of Finished goods as on 1st Nov 2023	70,000	
Stock of Finished goods as on 30 th Nov 2023	99,000	
Sales	6,98,000	

Prepare a cost sheet and find out the profit.

The following informations are given for two CO 4 13 7. An я

<i>.</i>	a.			8			
		companies.		.			
		Particulars	X Limited	Y Limited			
		Units Produced an	d 17,000	17,000			
		Sold	D 1 70 000	D 1 50 000			
		Revenues	Rs.1,70,000	Rs.1,70,000			
		Fixed Costs	Rs.85,0000	Rs.34,000			
		Variable Cost	Rs.34,000	Rs.85,000			
		Find out the Break-I	Even Point of eac	h company both			
		in units as well as in	volume.				
			(or)				
	b.	Marginal Costing is	a Valuable aid	for Managerial	CO 4	An	13
		Decisions - Discuss					
8	a.	The following partic					
		books of AB Ltd in	CO 3	An	14		
		Order No.117.					
		Material Rs.2,40,00)				
		Direct Labour – De	ot. X 600 Hours @	Rs.35 per hour			
		Dej					
		Direct Expenses Po					
		Factory overhead is					
		Administration over	head is 30% on y	vorks cost			
		Selling & Distributi	on overhead is 20)% on works			
		cost		on works			
		Material worth 20.0	to the store				
		after the work. Calc	production for				
		the job and find out					
		charged on selling p					
		0 01	or				
	h	Assuming that the c	selling prices	CO 4	An	14	
	ν.	remain same in peri					
	(i) P/V Ratio						
	 (ii) B.E.Sales (iii) Profit when sales are Rs.1,00,000 (iv) Sales required to earn a profit of 						
		Rs.20					
		(v) Marg					
		Period S	ales (Rs.)	Profit (Rs.)			
		I 1	,20,000	9,000			
		II 1	,40,000	13,000			

*Abbreviations: CO: Course Outcome, R: Remember, U: Understand, APP: Apply, An: Analyze, E: Evaluate, C: Create

Course Faculty S.Swarnam

Teaching Coordinator S.Swarnam ******

HOD / MBA Dr.P.Krishnaveni