PRAHLADRAI DALMIA LIONS COLLEGE
OF COMMERCE & ECONOMICS
ISO 21001: 2018 Certified

Date: 27th July, 2026

NOTICE

B. COM (ACCOUNTING & FINANCE)
ATKT Internal Examination Semester IV August, 2026

INSTRUCTIONS FOR THE STUDENTS HAVING ATKT IN INTERNALS:

1. Submission of the Projects, Date & Time of Viva Voce- **08th August, 2026 at 11:00 am in T5 classroom.**
2. Students have to be present in person for the submission.
3. Internal project topics are also uploaded on the college website.
4. Submission of projects or assignments to be done on proper A4 size paper, handwritten by the candidate himself only. The Front page should contain details of Roll no, Name of the student, Semester, Subject.
5. Print out of the questions uploaded should be attached along with the project.
6. Student should also enclose a photocopy of the ATKT fee paid receipt along with each of his projects.
7. On the date of submission there will be a viva voce on the given questions/topics.
8. If the student fails to present himself on the given date and time he will be marked **ABSENT** for the said subject.
9. Any Submissions after the above mentioned date and time will not be accepted and entertained under any circumstances.

Pankaj		Snaikar	
Mr. Pankaj Jain	CA. Durgesh Kenkre	Ms. Subhashini Naikar	Prof. (Dr.) D. N. Ganjewar
(Coordinator)	(Exam Convener)	(Vice- Principal, SFC)	(Principal)

DI/R-IPS/EXAM/00

Internal Question Bank for ATKT Internal Examination August, 2026 SYBAF Semester IV

Subject: MANAGEMENT ACCOUNTING

GADA PARTH

1. From the following information prepare an estimate of working capital needed to finance a level of activity of 6,00,000 units p.a.

Cost structure: Materials Rs.400 p.u, Wages Rs.200 p.u. And Overheads Rs.300 p.u.
Profit was 20% of total cost.
Other information:
Materials remain in stores for 3 months before being issued to production.
Process period is 2 months.
Finished goods remain in stores for 3 months before being sold
Debtors are given credit for 2 months and creditors give 1.5 months credit.
10% of the purchase are on credit.
Desired cash balance is Rs.12,00,000.
Lag in payment of overheads and wages is 1 month and half month respectively.

2. A Following are the Balance sheets of M/s . Ashok Ltd. As on 31st march2022, and 2023.

Liabilities	**2022 (Rs.)**	**2023 (Rs.)**	**Assets**	**2022 (Rs.)**	**2023 (Rs.)**
Share Capital			Fixed Assets	9,50,000	8,75,000
Equity Share	5,50,000	6,00,000	Investment	3,00,000	4,00,000
Preference Share	4,50,000	5,00,000	Current Assets	4,50,000	7,50,000
General reserve	2,50,000	3,50,000			
Current Liabilities	2,50,000	3,31,000			
10% debenture	2,00,000	2,44,000			
	17,00,000	**20,25,000**		**17,00,000**	**20,25,000**

Prepare a comparative Balance Sheet in vertical form.

3. In the Books of Zebra Enterprises:

Trading And Profit and Loss account for the year ended 31st March, 2023

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
To Opening Stock	3,10,000	By Sales	9,40,000
To Purchase	40,000	By Closing Stock	50,000
To Coal gas & water	12,000	By Profit on Sale of Machinery	10,000
To Wages	5,000		
To Office Salaries	10,000		
To Office Rent	20,000		
To Advertisement	8,000		
To Interest on Debenture	15,000		
To Loss on Sale of Furniture	10,000		
To Tax	20,000		
To Net Profit	5,50,000		
Total (Rs)	10,00,000	Total (Rs)	10,00,000

Calculate the Following Ratios :
(a)Gross Profit Ratio (b) Net Profit Ratio (d) Operating Ratio (e) Stock Turnover Ratio (f) Office and Administrative Expenses Ratio.
Note : Vertical income statement need not be prepared.

4. Explain the operating cycle of a manufacturer with the help of a neat diagram
5. Explain cash flow from operating activities.

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