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B.B.M./B.B.A. (I.B.) (Third Semester) EXAMINATION, 2018

306 : MANAGEMENT ACCOUNTING

(2013 PATTERN)

Time : Three Hours

Maximum Marks : 80

N.B. :— (i) All questions are compulsory and carry equal marks.

(ii) Use of simple calculator is allowed.

1. Discuss in detail objectives and scope of Management Accounting.

Or

Define Management Accounting. Discuss the various tools and techniques used in Management Accounting.

2. What is Financial Statement Analysis ? Discuss in detail Comparative Financial Statement.

Or

The following financial data are furnished for the year ended 2017-18 :

Sales	12,00,000
G.P. (Gross Profit)	4,00,000
Net Profit	50,000
Cash	1,10,000

P.T.O.

Bank	65,000
Other Expenses	3,50,000
Sundry Debtors	57,500
Bills Receivables	40,000
Stock	1,50,000
Creditors	30,000
Bills Payable	10,000
Bank Overdraft	10,000
Debt	1,50,000
Equity Shares	4,00,000

Calculate :

- (1) Gross Profit Ratio
- (2) Net Profit Ratio
- (3) Current Ratio
- (4) Liquid Ratio
- (5) Debt Equity Ratio
- (6) Operating Ratio.

3. Discuss in detail cash flow statement with its advantages and disadvantages.

Or

The following records are obtained from ABC Ltd. :

Sales (5,000 units @ ₹ 20 each)	₹ 1,00,000
Variable Costs	₹ 72,000
Fixed Cost	₹ 16,800

Calculate :

- (a) P/V Ratio
- (b) Break-Even Sales
- (c) Margin of Safety
- (d) What additional units should be sold to obtain the same amount, of profit if the selling price is reduced to ₹ 20 ?

4. Discuss the 'Budget' and 'Budgetary Control' with the various types of budget.

Or

The Expenses budgeted for production of 10,000 units in a factory are as below :

Particulars	per unit (₹)
Material	80
Labour	60
Direct Expenses	40
Factory Expenses (30% Fixed)	60
Selling Expenses (15% Fixed)	40
Administrative Expenses (100% Fixed)	10

Prepare a flexible budget of :

- (a) 8,000 units
- (b) 12,000 units.

Also calculate the cost per unit at those level of production.

5. Write short notes on (any *four*) :

(a) Balance Sheet Ratios

(b) Fund flow statement

(c) Difference between Management Accounting and Financial Accounting

(d) Advantages of Ratio Analysis

(e) Common size statements

(f) Profit Volume Ratio.