

Total No. of Questions : 4]

SEAT No. :

P1855

[Total No. of Pages : 3

[6033]-306

S.Y. B.B.A.

**B 305 : MANAGEMENT ACCOUNTING
(2019 Pattern) (Semester - III)**

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All Questions are compulsory.*
- 2) Figures to the right indicates full marks.*

Q1) a) Fill in the blanks. [5]

- i) Comparative statements can be made for only _____ years at a time.
- ii) In common size Balance sheet, the _____ total is taken as 100
- iii) Debt to Equity Ratio = Long Term Debt/ _____.
- iv) The full form of EPS is _____.
- v) Gross Profit Ratio = Gross Profit/ _____.

b) Write Short Notes on (Any 2) [10]

- i) Distinguish between financial accounting and Management Accounting.
- ii) Objectives of Management Accounting.
- iii) Cash budget.

Q2) Give the format of Balance Sheet as per Companies at 2013. [15]

OR

P.T.O.

Q2) The following Trading and P&L A/c and Balance sheet of Axis & Co. for the year ended 31st March 2023. **[15]**

Particulars	Amount Rs.	Particulars	Amount Rs.
To Opening Stock	65,000	By Sales	6,02,000
To Purchases	5,40,000	By Closing Stock	2,60,500
To Carriage inward	12,500		
To Gross Profit C/D	2,45,000		
	8,62,500		8,62,000
To Operating Expenses	95,000	By Gross Profit b/d	2,45,000
To Non operating Expenses	75,000	By Non operating Income	75,000
To Net Profit c/d	1,50,000		
	3,20,000		3,20,000

Liabilities	Amount Rs.	Assets	Amount Rs.
Equity Capital	1,50,000	Plant and Machinery	70,000
General Reserve	25,000	Land and Building	1,20,000
Profit & Loss a/c	45,000	Marketable Securities	5,000
Sundry Creditors	40,000	Sundry Debtors	85,000
Bills Payable	35,000	Cash at Bank	12,500
Outstanding Expenses	5,000	Prepaid Expenses	7,500
	3,00,000		3,00,000

Calculate :-

- Current Ratio
- Operating Ratio
- Gross Profit Ratio
- Return on Capital Employed

Q3) The following records are obtained from Ratna Ltd. **[10]**

Sales (400 units @ Rs. 25 each) Rs. 1,00,000

Variable Costs Rs. 72,000

Fixed Cost Rs. 16,800

Calculate:

P/V Ratio

Break Event Sales

Margin of Safety

What additional units should be sold to obtain the same amount of profit if the selling price is reduced to Rs. 20.

Q4) Prepare Cash budget for Pura Ltd. For six months from March to August 2022.[10]

Month	Sales	Selling ex	Purchases	Wages	Factory ex	Admin ex
January	1,70,000	7,000	80,000	15,000	10,000	5,000
February	1,60,000	7,500	84,000	16,000	11,000	5,500
March	1,82,000	6,500	83,000	16,800	8,000	4,500
April	1,55,000	6,800	83,000	12,000	10,500	4,750
May	1,65,000	7,400	76,000	18,000	12,000	5,400
June	2,00,000	7,000	68,000	16,000	9,600	5,700
July	1,80,000	6,000	70,000	17,000	8,000	5,000
August	2,20,000	5,500	56,000	16,500	9,600	5,500

Opening Cash Balance on 1st March 2021 was Rs. 20,000

Period of credit allowed to customers and by suppliers - 1 month

Lag in payment of factory expenses, administrative expenses and selling expenses is 1 month.

Machinery purchased for Rs. 30,000 in March paid immediately.

Building purchased in April for Rs. 1,50,000 payable in 2 equal instalments in May and July.

5% commission of sales payable two months after sales.

Delay in payment of wages 1 month.

OR

Q4) State the functional classification of ratios with least two examples. [10]



Total No. of Questions : 4]

SEAT No. :

P2074

[Total No. of Pages : 4

[5802]-306

S.Y. B.B.A.

305 B : MANAGEMENT ACCOUNTING

(2019 Pattern) (Semester - III)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) All questions are compulsory.
- 2) Figures to the right indicate full marks.

Q1) a) Fill in the blanks :

[5]

- i) Management Accounting begins where _____ ends.
- ii) Quick Ratio is used to analyze the _____ of a firm.
- iii) Flexible Budget is also known as _____ Budget.
- iv) Contribution minus _____ Costs = Profit.
- v) A Funds Flow Statement is a test of effective use of _____ by the management.

b) Write Short Notes on (Any 2) :

[10]

- i) Trend Ratio.
- ii) Functions of Budget.
- iii) Break Even Point.

P.T.O.

Q2) Define Management Accounting & distinguish between Management & Financial Accounting. [15]

OR

Following are particulars to Balance Sheet of a Company. [15]

Liabilities	Amount Rs.	Assets	Amount Rs.
Share Capital	2,00,000	Land & Building	1,40,000
P & L A/C	30,000	Plants & Machinery	3,50,000
General Reserve	40,000	Stock in Trade	2,00,000
12% Debentures	4,20,000	Debtors	1,00,000
Creditors	1,00,000	Bills Receivable	10,000
Bills Payable	50,000	Cash at Bank	40,000
	8,40,000		8,40,000

Calculate :

- Debt - Equity Ratio.
- Current Ratio.
- Quick Ratio.
- Inventory to Working Capital.
- Current Assets to Fixed Assets.

Q3) Following information is obtained from Godrej Ltd. as on 31st March 2021.
[10]

Sales (1,00,000) units Rs. 1,00,000

Marginal Cost Rs. 60,000

Fixed Cost Rs. 30,000

Calculate :

- a) P/V Ratio.
- b) BEP (Sales).
- c) Sales to earn profit of Rs. 15,000.
- d) Profit when sales amounted to Rs. 1,40,000.

Q4) Hypothetical Ltd's income and expense forecast from March to August 2021 shows the following :
[10]

Month	Credit Sales	Credit Purchases	Wages	Manufacturing Expenses	Office Expenses	Selling Expenses
March	60,000	36,000	9,000	4,000	2,000	4,000
April	62,000	38,000	8,000	3,000	1,500	5,000
May	64,000	33,000	10,000	4,500	2,500	4,500
June	58,000	35,000	8,500	3,500	2,000	3,500
July	56,000	39,000	9,000	4,000	1,000	4,500
August	60,000	34,000	8,000	3,000	1,500	4,500

Additional Information :

- a) Plant Costing Rs. 16,000 is delivered in July 2021, 10% payable on delivery rest after 3 months.
- b) Advance Tax of Rs. 8,000 each is payable in March & June 2021.
- c) Period of Credit allowed.
 - i) by suppliers - 2 months.
 - ii) to customers - 1 month.
- d) Lag in payment of manufacturing expenses is 1/2 month.
- e) Lag in payment of all other expenses - 1 month.

Prepare Cash Budget for May, June & July when opening balance for May 2021 is Rs. 8,000.

OR

Define Budget & Explain the types of Budget.

[10]



Total No. of Questions : 4]

SEAT No. :

P-5952

[Total No. of Pages : 3

[6143]-306

B.B.A.

B305 : MANAGEMENT ACCOUNTING

(2019 Pattern) (Semester - III)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates:

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) A) Fill in the blanks : **[5]**

- i) In common size income statements all figures are expressed as a percentage of _____.
- ii) Inventory is a _____ asset.
- iii) _____ is an expression of one financial figure with other.
- iv) The costs which do not change according to the volume of production are called as _____ costs.
- v) Current ratio is an example of _____ ratios.

B) Write Short Notes on (Any 2) : **[10]**

- i) Distinguish between Cost Accounting and Management Accounting
- ii) Cash budget
- iii) Break Even Point

Q2) Discuss the different techniques of financial analysis. **[15]**

OR

P.T.O.

The following Trading and P&L A/c and Balance sheet of KBL Enterprises for the year ended 31st March 2022. [15]

Liabilities	Amount Rs.	Assets	Amount Rs.
Equity Capital	1,50,000	Plant and Machinery	70,000
General Reserve	25,000	Land and Building	1,20,000
Profit & Loss a/c	45,000	Inventory	70,000
Loans	50,000	Sundry Debtors	85,000
Debentures	60,000	Cash at Bank	25,000
Sundry Creditors	40,000	Cash in Hand	25,000
Bills Payable	35,000	Prepaid Expenses	15,000
Outstanding Expenses	5,000		
	4,10,000		4,10,000

Net Profit for the year is Rs. 35000. Credit sales for the year are Rs. 6,80,000

Calculate:

- Return on capital Employed
- Current Ratio
- Liquid Ratio
- Debt to Equity Ratio
- Debtors Turnover Ratio

Q3) The following records are obtained from NSK Ltd. [10]

Sales (4000 units @Rs.25 each) Rs.. 1,00,000

Variable Costs Rs. 72,000

Fixed Costs Rs. 16,800

Calculate :

P/V Ratio, Break Even Sales and Margin of Safety

- Q4)** A company wants to have a cash balance of Rs. 37500 on 1st April 2022 and requires you to prepare an estimate of cash position for 3 months April to June 2022. The following information is available. **[10]**

Month	Sales	Purchases	Wages	Factory ex.	Office ex.	Selling ex.
February	75000	45000	9000	7500	6000	4500
March	84000	48000	9750	8250	6000	4500
April	90000	52500	10500	9000	6000	5250
May	120000	60000	13500	11250	6000	6570
June	135000	60000	14250	14000	7000	7000

Additional Information :

- Period of credit allowed by suppliers 2 months
- 20% of sales is for are cash and period of credit allowed to customers is 1 month
- Delay in payment of all expenses is 1 month
- Income tax of Rs. 57500 is to be paid on 15th June 2022
- The company pays dividend to shareholders and bonus to workers Rs. 15000 and Rs. 22500 respectively in April.
- Machine has been ordered and paid in May. It will cost Rs. 120000

OR

State the functional classification of ratios with at least two examples. **[10]**



Total No. of Questions : 4]

SEAT No. :

PA-1907

[Total No. of Pages : 3

[5953]-306

S.Y. B.B.A.

B-305 : MANAGEMENT ACCOUNTING

(2019 Pattern) (Semester - III)

Time : 2½ Hours]

[Max. Marks : 50

Instructions to the candidates :

- 1) *All questions are compulsory.*
- 2) *Figures to the right indicate full marks.*

Q1) a) Fill in the blanks. [5]

- i) Dividends can be paid only out of _____ reserves.
- ii) The ideal current ratio is _____.
- iii) Net worth = Equity Shares + _____ + Reserves & Surplus.
- iv) Full form of EPS is _____.
- v) Inventory is a _____ asset.

b) Write short notes on (Any 2). [10]

- i) Distinguish between Financial Accounting & Cost Accounting.
- ii) Functions of Management Accounting.
- iii) Fixed & Flexible Budget.

Q2) Discuss the techniques of Financial Statement analysis. [15]

OR

The following Trading & P & L A/c & Balance Sheet of Premium Enterprises for year ended 31 March 2022.

Trading & P & L A/c

Particulars	Amount Rs.	Particulars	Amount Rs.
To Opening Stock	1,45,000	By Sales	7,50,000
To Purchases	6,10,000	By Closing Stock	1,55,000
To Gross Profit C/d	1,50,000		
	9,05,000		9,05,000
To Expenses	80,000	By Gross Profit c/d	1,50,000
To Net Profit	70,000		
	1,50,000		1,50,000

P.T.O.

Balance Sheet

Liabilities	Amount Rs.	Assets	Amount Rs.
Share Capital	7,00,000	Fixed Assets	5,50,000
Reserves & Surplus	1,20,000	Stock	1,55,000
Bank Overdraft	35,000	Debtors	80,000
Creditors	1,50,000	Cash	2,20,000
	<u>10,05,000</u>		<u>10,05,000</u>

Calculate :

- a) Current Ratio
- b) Liquid Ratio
- c) Gross Profit Ratio
- d) Stock turnover Ratio

Q3) From the following information of SK Ltd, Calculate **[10]**

- a) Contribution
- b) BEP in units
- c) Margin of Safety
- d) Volume of sales to earn profit of Rs. 600

Total Fixed Costs : Rs. 4,500, Total variable Costs Rs. 7,500, Total Sales : Rs. 15,000; units sold 5,000 units.

Q4) Prepare cash budget for KJ Enterprises from March to August 2021. **[10]**

Month	Sales	Selling Expenses	Purchases	Wages	Factory Expenses	Admin Expenses
January	1,70,000	7,000	80,000	15,000	10,000	5,000
February	1,60,000	7,500	84,000	16,000	11,000	5,500
March	1,82,000	6,500	83,000	16,800	8,000	4,500
April	1,55,000	6,800	83,000	12,000	10,500	4,750
May	1,65,000	7,400	76,000	18,000	12,000	5,400
June	2,00,000	7,000	68,000	16,000	9,600	5,700
July	1,80,000	6,000	70,000	17,000	8,000	5,000
August	2,20,000	5,500	56,000	16,500	9,600	5,500

Additional Information :

- a) Opening cash balance was Rs. 20,000
- b) Period of credit allowed to customers & by suppliers 1 month
- c) Lag in payment of factory, admin & selling expenses is 1 month
- d) Machine purchased for Rs. 30,000 in March paid immediately.
- e) Building purchased in April Rs. 1,50,000 paid half in May & half in July.
- f) 5% Commission on Sales payable after 2 months of sales.

OR

State the format of Balance Sheet as per Companies Act 2013.

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