

SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN
(AUTONOMOUS)

(Affiliated to the University of Madras and Re-accredited with 'A+' Grade by NAAC)
Chromepet, Chennai — 600 044.

B.B.A. END SEMESTER EXAMINATIONS APRIL-2023

SEMESTER - III

20UBACT3005 - Management Accounting

Total Duration : 2 Hrs. 30 Mins.

Total Marks : 60

Section B

Answer any **SIX** questions ($6 \times 5 = 30$ Marks)

1. Distinction between financial accounting and management accounting.
2. Briefly explain the types of financial statement analysis.
3. From the following details of a trader you are required to calculate stock turnover ratio

	Rs.
Sales	39,984
Sales returns	380
Opening stock	1,378
Closing stock	1,814
Total Gross profit for the year	8,068

4. What are the factors influencing the capital structure?
5. Explain the types of Break even charts.
6. Distinction between funds flow statement and Balance sheet.
7. Describes the objectives of budgetary control.
8. Parvin Ltd. presents the following results for one year. Calculate the P/V Ratio, BEP and Margin of safety.

	Rs.
Sales	2,00,000
Variable costs	1,20,000
Fixed cost	50,000
Net profit	30,000

Section C

Answer any **THREE** questions ($3 \times 10 = 30$ Marks)

9. Discuss the objectives and limitation of management accounting.
10. Briefly explain the tools and techniques of financial statement analysis.

Contd...

11. Ganesh Bros. sells goods on cash and credit terms and also purchased goods on cash and credit terms. The following particulars are obtained from their books:

	Rs.
Total sales	5,00,000
Cash sales	40,000
Sales returns	20,000
Debtors at the end	80,000
Bills receivable at the end	20,000
Reserve for doubtful debts	1,000
Total purchases	3,00,000
Cash purchases	50,000
Purchase returns	10,000
Creditors at the end	60,000
Bills payable at the end	20,000
Reserve for discount on creditors	2,000
Opening stock	50,000
Closing stock	40,000
Gross profit	1,00,000
Fixed assets	10,00,000

Calculate activity ratios (turnover ratios)

12. Draw up a flexible budget for production at 75% and 100% capacity on the basis of the following data for a 50% activity.

	Per unit (Rs.)
Material	100
Labour	50
Variable expenses (direct)	10
Administrative expenses (50% fixed)	40,000
Selling & distribution expenses (60% fixed)	50,000
Present production (50% activity)	1,000 units

13. The sales turnover and profit during two years were as follows:

Year	Sales (Rs.)	Profit (Rs.)
2007	1,40,000	15,000
2008	1,60,000	20,000

Calculate

- P/V Ratio
- Break-even point
- Sales required to earn a profit of Rs.40,000
- Fixed expenses and
- Profit when sales are Rs.1,20,000

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