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 NOVEMBER -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. Explain the Objectives of Management Accounting.

2. M/s Asoka Ltd., has submitted the following balance sheet as on 30th June 2020

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Equity Capital	1,50,000	Fixed Assets	1,62,000
Revenue & Reserve	30,000	Stock	22,000
8% Debentures	20,000	Debtors	51,000
Sundry Creditors	49,000	Bills Receivable	2,000
		Bank	12,000
	2,49,000		**2,49,000**

Find the Current ratio and Quick Ratio.

3. Compute a production Budget for three months ending 31st March 2020 for a factory producing four products,on the basis of the following information:

Type of Product	Estimated Stock On 1st January 2020 Units	Estimated Sales During January - March,2020 Units	Desired Closing Stock 3/31/2020 Units
A	2,000	10,000	5,000
B	3,000	15,000	4,000
C	4,000	13,000	3,000
D	5,000	12,000	2,000

4. Calculate Break Even Point from the following particulars:

Particulars	Rs.
Fixed Expenses	1,50,000
Variable cost Per unit	10
Selling price per unit	15

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5. Prepare the Common Size Balance sheet for Analysis:
   Total Assets Rs.4,00,000 out of Which fixed assets are Rs.2,50,000. Capital and reserve amounted to Rs.2,00,000.Long term liabilities amount to Rs.1,50,000.

6. A trader Purchases goods both cash as well as on credit terms. The following particulars are obtained from the books

Particulars	Rs.
Total Purchase	5,81,000
Cash Purchase	30,000
Purchase Returns	51,000
Creditors at the end	1,05,000
Bills Payable at the end	60,000
Reserve for discount on Creditors	8,000

   Compute Average Payment Period.

7. Explain the Various types of Budget.

8. Ascertain the Profit from the following data

Particulars	Rs.
Sales	80,000
Marginal Cost	60,000
Break Even sales	60,000

Section C

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

9. Compute the differences between Management Accounting and Cost Accounting.

10. Prepare the trend percentage from the following figures of Priya Enterprises taking 2015 as the base and interpret them.
    (Rs.in Lakhs)

Year	Sales	Stock	Profit Before Tax
2015	1881	709	321
2016	2340	781	435
2017	2655	816	458
2018	3021	944	527
2019	3768	1154	672

11. From the following particulars pertaining to assets and Liabilities of a Company Calculate
    a) Current Ratio
    b) Liquid Ratio
    c) Proprietory Ratio

d) Debt Equity Ratio
e) Capital Gearing Ratio

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
5000 Equity Shares of Rs.100 each	5,00,000	Land and Building	6,00,000
2,000, 8% Preference Shares of Rs.100 Each	2,00,000	Plant and Machinery	5,00,000
4,000, 9% Debentures of Rs.100 each	4,00,000	Stock	2,40,000
Reserves	3,00,000	Debtors	2,00,000
Creditors	1,50,000	Cash and Bank	55,000
Bank Overdraft	50,000	Pre-paid Expenses	5,000
	16,00,000		**16,00,000**

12. From the following information relating to Sony Ltd., Compute Fund Flow Statement:

Rupees in Thousands

Liabilities	30th September 2020 (Rs.)	30th September 2021 (Rs.)	Assets	30th September 2020 (Rs.)	30th September 2021 (Rs.)
Share Capital	300	400	Cash	30	90
General Reserve	100	50	Accounts Receivable	105	150
Retained Earnings	30	60	Inventories	150	195
Accounts Payable	45	135	Fixed Assets	190	210
	475	**645**		**475**	**645**

The Company issued bonus shares for Rs.50,000; Cash Rs.50,000. Depreciation Written off During the year Rs.15,000

13. Ascertain from the following data:
    a) Number of Units to be sold to earn a profit of Rs.1,20,000
    b) Sales to earn a profit of Rs.1,20,000
    Selling Price per unit Rs.40
    Variable selling Cost Per Unit Rs.3
    Variable Manufacturing Cost Per Unit Rs.22
    Fixed Factory Overhead Rs.1,60,000
    Fixed selling Cost Rs.20,000

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