Total No. of Questions : 4]

SEAT No. :

PB-1413

[Total No. of Pages : 2

[6225]-306
S.Y. B.B.A.
B305 : Management Accounting
(2019 Pattern) (Semester - III) (CBCS)

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) Filll in the blanks : **[5]**

i) The term Management Accounting was coined by _____.

ii) Marginal costing is a technique which focus on_________ cost only.

iii) ____________= current assets / current liabilities.

iv) The full form of P/V ratio is _______.

v) ___________ budget is the first step of budgetary system and all other budgets depends on it.

B) Write short notes on (Any 2) : **[10]**

i) Distinguish between Cost Accounting and Management Accounting.

ii) Types of Liquidity Ratio

iii) Types of budget.

Q2) Explain the meaning of Financial statements and methods for analysis of financial statement. **[15]**

OR

From following balance sheet of Adinath Ltd. as on 3 1.03.2024, calculate ratios as given under. **[15]**

Liabilities	Rs.	Assets	Rs.
Equity Share Capital	5,00,000	Land & Building	1,00,000
Preference share capital	2,00,000	Machinery	4,00,000
General Reserve	1,00,000	Furniture	50,000
Secured Loan	3,00,000	Inventory	3,00,000
Sundry Creditors	1,00,000	Sundry Debtors	3,00,000
		Cash/Bank Balance	50,000
	12,00,000		12,00,000

P.T.O.

Calculate Following Ratios from the above balance sheet :

a) Current Ratio

b) Proprietary Ratio

c) Capital Gearing Ratio

d) Liquid Ratio

e) Stock Working capital Ratio

f) Debt Equity Ratio

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

Sales (4000 units @ Rs.50 each) Rs. 2,00,000

Variable Costs Rs. 1,36,000

Fixed Cost Rs. 32,000

Calculate: P/V Ratio

Break Event Sales (in units)

Margin of Safety (in units)

What additional units should be sold to obtain the same amount of profit if the selling price is reduced byRs. 11.

Q4) Swastik Co. Ltd. wishes to arrange overdraft facilities with its bankers from the period August to October 2010 when it will be manufacturing mostly for stock.

Prepare a cash budget for the above period from the following data given below: **[10]**

Month	Sales (RS)	Purchases (Rs)	Wages (Rs)	Mfg.Exps (RS)	Office Exps.(RS)	Selling Exps (Rs)
June	180000	124800	12000	3000	2000	2000
July	192000	144000	14000	4000	1000	4000
August	108000	243000	11000	3000	1500	2000
September	174000	246000	12000	4500	2000	5000
October	126000	268000	15000	5000	2500	4000
November	140000	280000	17000	5000	3000	4500
December	160000	300000	18000	6000	3000	5000

Additional Information:

a) Cash on hand 1-08-2010 Rs.25,000.

b) 50% of credit sales are realized in the month following the sale and the remaining 50% in the second month following. Creditors are paid in the month following the month of purchase

c) Lag in payment of manufacturing expenses half month.

d) Lag in payment of other expenses one month.

OR

Explain the term Budget and Budgetary control with its advantages and disadvantages? **[10]**

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