

M.Com. (NEP Pattern) Semester-IV
CMPG04AMA001 - Advanced Management Accounting

P. Pages : 6

Time : Three Hours



GUG/S/25/16299

Max. Marks : 80

- Notes : 1. All questions are compulsory.
 2. All questions carry equal marks.

1. Discuss the importance of management accounting from the Stakeholders point of view. **16**

OR

1. From the following information of Anand Ltd. and Banana Ltd as under: **16**

Company	Sales (Rs.)	P/V Ratio	Fixed Cost (Rs.)
Anand Ltd.	6,00,000	25%	90,000
Banana Ltd.	6,00,000	20%	80,000

You are required to calculate:

1. Break Even Point (BEP) of both companies.
 2. Margin of Safety of both companies.
 3. Sales required to earn a profit of Rs. 90,000 by each company.
2. Following Financial statements of Sangeeta Industries are given to you. Rearrange them into vertical form and compute Following ratios: (a) Gross Profit ratio (b) Net profit ratio (c) Proprietor ratio (d) Capital gearing ratio (e) Return on Capital Employed ratio (f) Return on Equity Capital Ratio. **16**

Trading and Profit and Loss A/c for the year ended 31-03-2024

Particulars	Amt. Rs.	Particulars	Amt. Rs.
To Opening stock	45,000	By Sales	4,00,000
To Purchase less returns	2,20,000	By Closing stock	95,000
To Wages	1,00,000	By Non-operating income	12,000
To Salaries	40,000		
To Office rent	17,000		
To Interest	3,000		
To Non-operating Expenses	2,000		
To Advertisement	6,000		
To Transport on sales	4,000		
To Net profit	50,000		
To Income tax	20,000		
Rs.	5,07,000	Rs.	5,07,000

Liabilities	Amt. Rs.	Assets	Amt. Rs.	Amt. Rs.
12% Preference share capital	40,000	Fixed Assets:		
Equity Share capital	1,90,000	Original Cost	2,30,000	
Capital Reserve	15,000	(-) Depreciation	40,000	1,90,000
General Reserve	45,000	Investments (short term)		50,000
P & L A/c	10,000	Stock		95,000
15% Debentures	30,000	Debtors		85,000
Bank Loan	15,000	Pre-paid Expenses		20,000

Creditors	70,000			
Bills payables	5,000			
Bank overdraft	20,000			
Rs.	4,40,000	Rs.		4,40,000

OR

2. From the following Trading and Profit and Loss Account you are required to prepare Vertical Income Statement of Rahul Plastic Enterprise for the year ended 31st March 2024. Calculate: (i) Gross Profit Ratio (ii) Operating Costs Ratio including Finance Expenses (iii) Stock Turnover Ratio. (iv) Net Profit Ratio 16

Particulars	Rs. in Lakh	Particulars		Rs. in Lakh
To Opening Stock	700	By Sales		
To Purchase	900	Cash	520	
To Wages	150	Credit	1500	
To Factory Expenses	350		2020	
To Office Salaries	25	Less: Returns	20	2,000
To Office Rent	39			
To Postage and Telegram	5	By Closing Stock		600
To Directors Fee	6	By Dividend on Investment		10
To Salesman Salaries	12	By Profit on Sale of Furniture		20
To Advertising	18			
To Delivery Expenses	20			
To Debenture Interest	20			
To Depreciation:				
On Office Furniture	10			
On Plant	30			
On Delivery Van	20			
To Loss on Sale of Van	5			
To Income Tax	175			
To Net Profit	145			
	2,630			2,630

3. XYZ Ltd. provides the following information for the months of January, February, and March 2023: 16
1. Sales:
 - December 2022: Rs. 1,00,000
 - January 2023: Rs. 1,50,000
 - February 2023: Rs. 1,80,000
 - March 2023: Rs. 2,00,000
 - Credit Sales: 60% of total sales are on credit
 - Debtors Collection: 50% of credit sales are collected in the same month and the remaining 50% are collected in the following month
 2. Purchases:
 - Purchases are 50% of sales and are made one month in advance.
 - Payments for purchases are made in the month following the purchase.

3. Other Information:

- Opening Cash Balance (January 2023): Rs. 20,000
- Wages and Salaries: Rs. 15,000 per month
- Rent: Rs. 5,000 per month
- Other Expenses: Rs. 10,000 per month
- Interest on Loan: Rs. 2,000 payable in March 2023
- Dividend: Rs. 5,000 payable in February 2023
- Loan Repayment: Rs. 10,000 payable in March 2023

Required:

Prepare a Cash Budget for the months of January, February, and March 2023.

OR

3. A factory is currently working at 50% capacity and produces 10,000 units at a cost of Rs. 180 per unit as per details below:

16

Particulars	Rs.
Material	100
Labour	30
Factory Expenses	30 (Rs. 12 Fixed)
Administrative Expenses	20 (Rs. 10 Fixed)
Total	180

The current selling price is Rs. 200 per unit. At 60% working, material cost per unit increases by 2% and selling price per unit falls by 2%. At 80% working, material cost per unit increases by 5% and selling price per unit falls by 5%. Estimate profits of the factory at 60% and 80% working.

4. ABC Ltd. provides the following Balance Sheets as on 31st December 2021 and 31st December 2022:

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Balance Sheet as on 31st December 2021 & 2022

Liabilities	Amount (Rs.) Dec.2021	Amount (Rs.) Dec.2022	Assets	Amount (Rs.) Dec.2021	Amount (Rs.) Dec.2022
Share capital	5,00,000	6,00,000	Fixed Assets	6,00,000	7,50,000
Reserves and Surplus	1,00,000	1,50,000	Investments	1,00,000	1,50,000
Long-term Loans	2,00,000	2,50,000	Current Assets	3,00,000	4,00,000
Current Liabilities	1,00,000	1,50,000			
Total	9,00,000	11,50,000	Total	9,00,000	11,50,000

Additional Information:

1. During the year, the company issued additional shares worth Rs. 1,00,000
2. Depreciation charged on Fixed Assets during the year was Rs. 50,000.
3. Dividend paid during the year was Rs. 30,000
4. Net Profit for the year was Rs. 1,00,000

Required:

Prepare a Fund Flow Statement for the year ended 31st December 2022.

OR

4. Following are the Comparative Balance Sheets of Dhiraj Ltd:

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Liabilities	31-3-2010 Rs.	31-3-2011 Rs.	Assets	31-3-2010 Rs.	31-3-2011 Rs.
Share Capital	140000	1,48,000	Bank Balance	18,000	
Debentures	24,000	12,000	Accounts Receivable	29,800	35,400
Accounts Payable	20,720	23,680	Stock-in-Trade	99,120	85,400
Reserve for Doubtful Debts	1,400	1,600	Buildings	40,000	81,200
P & L A/c	20,800	21,120	Goodwill	20,000	10,000
Bank Overdraft	-	5,600			
Total	2,06,920	2,12,000	Total	2,06,920	2,12,000

Additional Information:

1. Buildings were acquired for Rs.41,200.
 2. Goodwill written off Rs.10,000.
 3. Dividend paid Rs.7,000.
 4. Debentures redeemed at Rs.12,000.
- Prepare Cash-flow Statement.

5. Write short notes on the following: (4 marks each)

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- a) Write a note on the importance of Break Even Analysis?
- b) Explain any Debtors Turnover Ratio and Creditors Turnover Ratio.
- c) Write a note on the significance of the cash budget?
- d) Fund Flow Analysis.

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- सुचना :- 1. सर्व प्रश्न सोडविणे आवश्यक आहे.
2. सर्व प्रश्नांना समान गुण आहे.

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|----|--|----|
| 1. | भागधारकांच्या दृष्टिकोनातून व्यवस्थापन लेखांकनाचे महत्व सांगा. | 16 |
| | किंवा | |
| 1. | इंग्रजी माध्यमानुसार. | 16 |
| 2. | इंग्रजी माध्यमानुसार. | 16 |
| | किंवा | |
| 2. | इंग्रजी माध्यमानुसार. | 16 |
| 3. | इंग्रजी माध्यमानुसार. | 16 |
| | किंवा | |
| 3. | इंग्रजी माध्यमानुसार. | 16 |
| 4. | इंग्रजी माध्यमानुसार. | 16 |
| | किंवा | |
| 4. | इंग्रजी माध्यमानुसार. | 16 |
| 5. | खालीलपैकी प्रत्येकावर थोडक्यात उत्तरे लिहा: (प्रत्येकी 4 गुण) | 16 |
| | अ) ब्रेक इव्हन अॅनालिसिसचे महत्व काय आहे यावर टिप्पणी लिहा. | |
| | ब) देणदार उलाढाल प्रमाण आणि धनको उलाढाल प्रमाण गुणोत्तर लिहा. | |
| | क) रोख अंदाजपत्रकाच्या महत्वाबद्दल एक टीप लिहा. | |
| | ड) निधी प्रवाह विश्लेषण | |

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- सुचनाएँ :- 1. सभी प्रश्न अनिवार्य हैं।
2. सभी प्रश्नों के अंक समान हैं।

- | | | |
|----|---|----|
| 1. | हितधारकों के दृष्टिकोण से प्रबंधन लेखांकन के महत्व पर चर्चा करें। | 16 |
| | अथवा | |
| 1. | अंग्रेजी माध्यम के अनुसार | 16 |
| 2. | अंग्रेजी माध्यम के अनुसार | 16 |
| | अथवा | |
| 2. | अंग्रेजी माध्यम के अनुसार | 16 |
| 3. | अंग्रेजी माध्यम के अनुसार | 16 |
| | अथवा | |
| 3. | अंग्रेजी माध्यम के अनुसार | 16 |
| 4. | अंग्रेजी माध्यम के अनुसार | 16 |
| | अथवा | |
| 4. | अंग्रेजी माध्यम के अनुसार | 16 |
| 5. | निम्नलिखित पर संक्षिप्त में उत्तर लिखें: (प्रत्येक के लिए 4 अंक) | 16 |
| | अ) समविच्छेद विश्लेषण के महत्व पर एक टिप्पणी लिखिए। | |
| | ब) किसी भी देनदार आवर्त अनुपात और लेनदार आवर्त अनुपात को लिखिए। | |
| | क) नकद बजट के महत्व पर एक टिप्पणी लिखें। | |
| | ड) निधि प्रवाह विश्लेषण | |
