



b) The Financial Statement of Vinoba Co Ltd is given below.

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**Revenue Statement**  
For the year ending 31 March 2023

Particulars	Rs.	Rs.
Sales	-	70,000
Stock at 1 April 2022	8,120	-
Purchase	53,760	-
	61,880	-
Stock at 31 March 2023	5,880	-
		56,000
		14,000
Administration Exp	820	-
Advertising and Selling Exp	7440	-
Loan interest	140	-
		8400
		5600
Taxation		2800
		2800
Proposed dividend		2000
		800

**Balance Sheet at 31 March 2023**

Liabilities	Rs.	Assets	Rs.
Equity share	10,000	Fixed Assets	13,140
Retained profit	4,000	Stock	5,880
10% Debtors	1,400	Sundry debtors	3,440
Tax payable	2,800	Bank	140
Proposed dividend	2,000		
Creditors	2,400		
	22,600		22,600

Calculate the following Ratios:-

- 1) Gross profit Ratio
- 2) Net profit Ratio
- 3) Operating Ratio
- 4) Current Ratio
- 5) Liquid ratio
- 6) Average stock turnover
- 7) Creditors turnover ratio
- 8) Debtors turnover ratio

3. a) From the following particulars prepare a monthly cash budget for the quarter ended 31 March 2023

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Months	Sales Rs.	Purchase Rs.	Wages Rs.	Expenses Rs.
November – 2022	50,000	10,000	20,000	4,000
December	60,000	20,000	20,000	4,000
January – 2023	40,000	30,000	22,000	5,000
February	50,000	20,000	22,000	5,000
March	60,000	10,000	24,000	5,000

Other Information:

- 1) 10% of sales and purchase are on Cash, balance on credit.

- 2) Credit to Debtors: 1 Month, on an average 50% of Debtors will make payment on the due date while the rest will make payment one month thereafter credit from auditors: 2 Months, 10% Cash discount will be received if payment is made within 1 month and it is estimated that 50% of purchases advantages of cash discount will be taken
- 3) Wages: To be paid twice in a month on the 1<sup>st</sup> and 16<sup>th</sup> respectively.
- 4) Expenses generally paid within the month.
- 5) Plant costing Rs. 10,000 will be installed in February on payment on 25% of the cost in addition to the installation cost of Rs. 500. Balance to be paid in three equal monthly instalments from the following month.
- 6) Opening cash balance on 1 January is Rs. 20,000.

**OR**

- b) The following information relates to the production activities of Tejas Ltd for the year ended 31 March 2023

**16**

	Rs.
Fixed Expenses:	
Management Salaries	2,10,000
Rent & taxes	1,40,000
Depreciation on Machinery	1,75,000
Office Expenses	<u>2,22,500</u>
	<u>7,47,500</u>
Variable Expenses at 50% Capacity:	
Material	6,00,000
Labour	6,40,000
Salesmen's Commission	<u>95,000</u>
	<u>13,35,000</u>
Semi variable Exp at 50% Capacity:	
Plant Maintenance	62,500
Indirect Labour	2,47,500
Salesman's Salaries	72,500
Sundry Expenses	<u>65,000</u>
	<u>4,47,500</u>

It is further noted that semi variable expenses remain constant between 40% and 70% capacity, increase by 10% of the above figure between 70% and 85% capacity and increase by 15% of the above figure between 85% and 100% capacity.

Fixed Expenses remain constant whatever the level of activity may be sales at 60% capacity are Rs. 25,50,000, at 80% capacity Rs. 36,00,000 and 100% capacity Rs. 42,00,000. Assuming that all items produced are sold Prepare flexible budget at 60% 80% and 100% production capacity.

4. a) The following are the summarized balance sheet of the Amar Co. Ltd. on 31 March 2022 and 2023

**16**

Balance Sheet					
Liabilities	2022 Rs.	2023 Rs.	Assets	2022 Rs.	2023 Rs.
Share Capital	4,60,000	4,60,000	Land & Building	3,00,000	3,00,000
Profit & Loss A/c	32,000	46,000	Machinery	1,04,000	1,40,000
Contingency			Investment	2,20,000	1,48,000
Reserve	1,20,000	1,20,000	Stock	1,64,000	2,12,000
8% Debenture	1,80,000	1,40,000	Debtors	1,34,000	86,000
Depreciation fund	80,000	88,000	Cash	1,80,000	1,80,000
Creditors	2,06,000	1,92,000	Prepaid Exp.	4,000	4,000
Outstanding Exp.	26,000	24,000			
	<u>11,04,000</u>	<u>10,70,000</u>		<u>11,04,000</u>	<u>10,70,000</u>

Additional Information

- 1) Dividend paid for the year 2022 was 10%
- 2) Machinery was purchased for Rs. 6,000, also an old machinery costing Rs. 24,000 (on which accumulated depreciation is Rs. 12000) was sold for Rs. 8000.
- 3) Rs. 40,000, 8% Debentures were redeemed by purchase from open market at Rs. 96 for a Debentures of Rs. 100
- 4) Investment worth Rs. 72,000 were sold at book value

You are required to prepare a schedule of dings in working capital and a statement showing sources and application of find.

**OR**

- b) Following are the comparative balance sheet of Amer Co. Ltd.

**16**

Liabilities	2022 Rs.	2023 Rs.	Assets	2022 Rs.	2023 Rs.
Share capital	1,40,000	1,48,000	Bank Balance Account	18,000	---
Debenture	24,000	12,000	Receivable	29,800	35,400
Account Payable	20,720	23,680	Stock in trade	99,120	85,400
Reserve for doubtful Debts	1,400	1,600	Building	40,000	81,200
Profit & Loss A/c	20,800	21,120	Goodwill	20,000	10,000
Bank overdraft		5,600			
	2,06,920	2,12,000		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 a cash flow statement.

5. Write short answer.

- a) State the need of management Accounting. **4**
- b) Explain the nature and objects of financial statement. **4**
- c) Write the objectives of preparing Budgets. **4**
- d) State the important elements of management information system. **4**

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M.Com. - II New CBCS Pattern Semester-IV  
**PCC4C01 - Advanced Management Accounting**

Time : Three Hours

Max. Marks : 80

- सुचना :- 1. सर्व प्रश्न अनिवार्य आहेत.  
2. सर्व प्रश्नांना समान गुण आहेत.

1. अ) व्यवस्थापकीय लेखांकनाचा अर्थ सांगून त्याची कार्ये, व्याप्ती आणि साधने स्पष्ट करा. 16
- किंवा
- ब) इंग्रजी माध्यमाप्रमाणे. 16
2. अ) इंग्रजी माध्यमाप्रमाणे. 16
- किंवा
- ब) इंग्रजी माध्यमाप्रमाणे. 16
3. अ) इंग्रजी माध्यमाप्रमाणे. 16
- किंवा
- ब) इंग्रजी माध्यमाप्रमाणे. 16
4. अ) इंग्रजी माध्यमाप्रमाणे. 16
- किंवा
- ब) इंग्रजी माध्यमाप्रमाणे. 16
5. थोडक्यात उत्तरे लिहा.
- अ) व्यवस्थापकीय लेखांकनाची आवश्यकता स्पष्ट करा. 4
- ब) वित्तीय विवरणाचे स्वरूप आणि उद्देश विशद करा. 4
- क) अंदाजपत्रक तयार करण्याचे उद्देश लिहा. 4
- ड) व्यवस्थापकीय सूचना प्रणालीचे महत्वाचे घटक स्पष्ट करा. 4

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M.Com. - II New CBCS Pattern Semester-IV  
**PCC4C01 - Advanced Management Accounting**

Time : Three Hours

Max. Marks : 80

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

1. अ) प्रबंधकीय लेखांकन का अर्थ बतलाकर उसके कार्य, व्याप्ती एवं साधन स्पष्ट किजिये। 16
- अथवा**
- ब) अंग्रेजी माध्यम के अनुसार। 16
2. अ) अंग्रेजी माध्यम के अनुसार। 16
- अथवा**
- ब) अंग्रेजी माध्यम के अनुसार। 16
3. अ) अंग्रेजी माध्यम के अनुसार। 16
- अथवा**
- ब) अंग्रेजी माध्यम के अनुसार। 16
4. अ) अंग्रेजी माध्यम के अनुसार। 16
- अथवा**
- ब) अंग्रेजी माध्यम के अनुसार। 16
5. संक्षिप्त में उत्तर दीजिये।
- अ) प्रबंधकीय लेखांकन की आवश्यकता स्पष्ट किजिये। 4
- ब) वित्तीय विवरण का स्वरूप एवं उद्देश्य विशद कीजिये। 4
- क) अंदाजपत्रक तयार करने के उद्देश्य लिखिये। 4
- ड) प्रबंधकीय सूचना प्रणाली के महत्वपूर्ण घटक स्पष्ट किजिये। 4

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