

B.Com. - II CBCS Pattern Semester-IV  
**UCA4F02 - Management Accounting**

P. Pages : 7

Time : Three Hours



**GUG/W/23/12043**

Max. Marks : 80

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

1. a) State the distinction between cost Accounting and Management Accounting. **8**
- b) Production cost Adani Enterprises Limited are as follows. **8**

Level of Activity	60%	70%	80%
Output (in units) cost (R)	1,200	1,400	1,600
Direct Materials	24,000	28,000	32,000
Direct Labour	7,200	8,400	9,600
Factory overhead	12,800	13,600	14,400
Works cost	44,000	50,000	56,000

A proposal to increase production to 90% level of activity is under the consideration of management. The proposal is not expected to involve any increase in fixed factory overheads. Prepare a statement showing the prime cost, total cost and total factory cost at 90% level of activity.

**OR**

- c) From the following forecasts of income and Expenditure. Prepare a cash Budget for the half year ending on 30<sup>th</sup> June 2022. **16**

Month	Credit sales	Credit Purchase	Wages	Man. Exp	Adm. Exp	Selling Exp.
2021	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Nov	25,000	10,000	2,500	1,100	1,000	600
Dec	30,000	15,000	2,800	1,200	975	650
2022						
January	20,000	10,000	2,000	1,250	1,060	550
February	25,000	15,000	2,200	1,150	1,040	650
March	30,000	17,500	2,400	1,300	1,105	750
April	35,000	20,000	2,600	1,350	1,120	800
May	40,000	22,500	2,800	1,450	1,180	825
June	45,000	25,000	3,000	1,500	1,185	875

Other additional information:

- 1) A sales commission of 5% on sales and due two months after sales is payable in addition to the above selling expenses.
- 2) Capital Expenditure-Plant purchased, 1<sup>st</sup> January, for Rs.10,000 its payment being immediately due Building purchased in January for Rs. 80,000. Payable in two half-yearly instalments, the first in February.
- 3) A dividend of Rs. 5000 (net) is payable in April.
- 4) Period of credit allowed by creditors and to customers is 2 months.
- 5) Leg in payment of wages-1/8<sup>th</sup> month.
- 6) Leg in payment of other expenses-1 month
- 7) Cash balance on 1<sup>st</sup> Jan. 2022 was expected be Rs. 37,500

2. a) Given that 8  
 Selling price P. U. Rs. 40  
 Variable cost P.U. Rs. 24  
 Fixed cost Rs. 60,000  
 Calculate: -  
 1) B. E. P.  
 2) Sales to earn a 20% profit on sale  
 3) Additional sale to earn a additional profit of Rs. 8,000

- b) A company producing single article sale at Rs. 10 each. The marginal cost of production is 8  
 Rs. 6 each and fixed cost is Rs. 400 p.a.  
 Calculate: 1) P/V Ratio  
 2) B. E. P  
 3) Sales to earn a profit of Rs. 500  
 4) Profit if sale is Rs. 3000  
 5) New B. E. P. if the price is produced by 10%

**OR**

- c) Following information received from the books of a company A and B both are engaged 16  
 in same business and sold their product in the same market.

Particular	A (Rs.)	B (Rs.)
Sale	5,00,000	5,00,000
Less Variable Cost	<u>3,00,000</u>	<u>3,50,000</u>
Contribution	2,00,000	1,50,000
Less fixed cost	<u>1,00,000</u>	<u>50,000</u>
Net profit	1,00,000	1,00,000

Calculate:-

- 1) P/V Ratio for both companies.
  - 2) B.E.P. for both companies
  - 3) Margin of safety for both companies
  - 4) Which company is in more profitable in following condition?
    - a) Heavy demand
    - b) Low demand
3. a) Calculate : 8

Liabilities	Rs.	Assets	Rs.
Share capital	5,00,000	Fixed assets	4,00,000
Creditors	1,00,000	Debtors	1,00,000
Expenses due	50,000	Bills Receivable	1,40,000
Profit and loss account	1,50,000	Stock	60,000
		Cash	20,000
		Bank	80,000
	8,00,000		8,00,000

b) Calculate Gross profit Ratio and operating Ratio.

8

Particulars	Rs.
Op. Stock of material	25,000
Material purchased	82,000
Carriage Inward	2,000
Cl. Stock of material	20,000
Octroi	1,000
Office Expenses	18,000
Selling and Distribution Expenses	12,000
Sales	2,00,000

OR

c) From the following statement of a Tata Co. Ltd. for the year ended 31/12/2022 you are required to rearrange the items in the form of financial statements and calculate the following ratios.

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- 1) Current Ratio
- 2) Liquid Ratio
- 3) Operating Ratio
- 4) Stock turnover Ratio
- 5) Turnover to fixed assets ratio
- 6) Debtors velocity or Debtors Turnover Ratio or Average of Debtors.
- 7) Creditors turnover Ratio or Creditors velocity.

Balane sheet 31/12/2022			
Liabilities	Rs.	Assets	Rs.
10000 equity sharers of Rs. 5 each	50,000	Land and building	45,000
General Reserve	30,000	Plant and machinery	25,000
P/L Account	20,000	Stock	20,000
Sundry creditors	20,000	Sundry debtors	20,000
		Cash at bank	10,000
	<b>1,20,000</b>		<b>1,20,000</b>
Trading and Profit and Loss Account For the year ended 31/12/2022			
Particular	Rs.	Particular	Rs.
To. Op. stock	10,000	By sale (Credit less returns)	1,60,000
To Purchase (Credit)	80,000	By cl, Stock	20,000
To Gross Profit	<u>90,000</u>		
	<u>1,80,000</u>		<u>1,80,000</u>
To office & Adm. Exp.	20,000	By Gross profit	90,000
To selling & Distri. Exp.	10,000	By profit on sale of fixed assets	2,500
To other exp.	2,500		
To Net profit	60,000		
	<b>92,500</b>		<b>92,500</b>

4. a)

Particular	31 <sup>st</sup> Dec-2021 Rs.	31 <sup>st</sup> Dec. 2022 Rs.
Machinery	80,000	2,00,000
Accumulated	30,000	35,000
Depreciation P/L account	25,000	40,000

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Additional information

- 1) A machine costing Rs.20,000 was purchased during the year by issue of equity shares.
- 2) On Jan. 2022 a Machine costing Rs. 15,000 (With on accumulated depreciation of Rs. 5,000) was sold for Rs.7,000 Find out Source and application of funds.

b) Show the following items in Fund Flow Statement.

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Profit from operation	7,650
Redemption of debenture	5,000
Issue of shares	12,000
Sale of old machinery	15,000
Increase in debtors	5,000
Furniture purchased	2,000
Purchase of building	9,000
New lone taken (Redemable in 10 year)	15,000
Dividend paid	5,000
Increase in Bank Balance	2,000
Payment to creditors	7,000
Increase in working capital	11,150

**OR**

c) Balance sheet of Hira company Ltd. As on 31<sup>st</sup> Dec. 2021 and 31<sup>st</sup> Dec. 2022 is as follows:

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Particular	2021 (Rs.)	2022 (Rs.)
Share capital	5,000	4,000
General reserve	4,200	3,180
Retain earning	6,000	3,420
Loan on mortgage	4,000	6,400
Depreciation fund	1,200	900
Current liabilities	7,000	6,720
	<b>27,400</b>	<b>24,620</b>
Building	4,000	4,000
Land	6,000	8,000
Furniture	3,000	5,000
Current Assets	14,400	7,620
	<b>27,400</b>	<b>24,620</b>

Additional Information:

- 1) Dividend paid during the year Rs.1,500 out of that Rs.1,000 paid in the form of fully paid up shares.
- 2) A part of land purchases for Rs.2,500
- 3) A furniture which has book-value Rs. 1,300 after accumulated depreciation Rs.700 was sold for Rs.1,000.
- 4) Income tax paid during the year Rs.350. Prepare Fund Flow Statement.

5. Write answer in short:

- a) What do you mean by flexible budgets? 4
- b) Importance of Break-Even Point. 4
- c) Importance of Ratio Analysis. 4
- d) Fund flow statement. 4

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

1. अ) परिव्यय लेखांकन आणि व्यवस्थापकीय लेखांकन यातील फरक स्पष्ट करा. 8  
ब) इंग्रजी माध्यमानुसार. 8
- किंवा
- क) इंग्रजी माध्यमानुसार. 16
2. अ) इंग्रजी माध्यमानुसार. 8  
ब) इंग्रजी माध्यमानुसार. 8
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3. अ) इंग्रजी माध्यमानुसार. 8  
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- क) इंग्रजी माध्यमानुसार. 16
4. अ) इंग्रजी माध्यमानुसार. 8  
ब) इंग्रजी माध्यमानुसार. 8
- किंवा
- क) इंग्रजी माध्यमानुसार. 16
5. थोडक्यात उत्तरे लिहा.  
अ) लवचीक अंदाजपत्रका पासून काय अर्थबोध होतो. 4  
ब) समविच्छेदन बिंदूचे महत्व 4  
क) अनुपात विश्लेषणाचे महत्व 4  
ड) निधी प्रवाह विवरण 4

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

1. अ) परिव्यय लेखांकन एवं प्रबंधकीय लेखांकन में अन्तर स्पष्ट किजिए। 8  
ब) अंग्रेजी माध्यम के अनुसार। 8
- अथवा**
- क) अंग्रेजी माध्यम के अनुसार। 16
2. अ) अंग्रेजी माध्यम के अनुसार। 8  
ब) अंग्रेजी माध्यम के अनुसार। 8
- अथवा**
- क) अंग्रेजी माध्यम के अनुसार। 16
3. अ) अंग्रेजी माध्यम के अनुसार। 8  
ब) अंग्रेजी माध्यम के अनुसार। 8
- अथवा**
- क) अंग्रेजी माध्यम के अनुसार। 16
4. अ) अंग्रेजी माध्यम के अनुसार। 8  
ब) अंग्रेजी माध्यम के अनुसार। 8
- अथवा**
- क) अंग्रेजी माध्यम के अनुसार। 16
5. संक्षिप्त में उत्तर लिखिए।
- अ) लवचीक अंदाजपत्रक से आपका क्या आशय है? 4  
ब) समविच्छेदन बिंदूका महत्व 4  
क) अनुपात विश्लेषण के महत्व 4  
ड) निधी प्रवाह विवरण 4

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