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SEAT No. :

P-5952

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B.B.A.

B305 : MANAGEMENT ACCOUNTING

(2019 Pattern) (Semester - III)

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) Fill in the blanks : [5]

- i) In common size income statements all figures are expressed as a percentage of _____.
- ii) Inventory is a _____ asset.
- iii) _____ is an expression of one financial figure with other.
- iv) The costs which do not change according to the volume of production are called as _____ costs.
- v) Current ratio is an example of _____ ratios.

B) Write Short Notes on (Any 2) : [10]

- i) Distinguish between Cost Accounting and Management Accounting
- ii) Cash budget
- iii) Break Even Point

Q2) Discuss the different techniques of financial analysis. [15]

OR

P.T.O.

The following Trading and P&L A/c and Balance sheet of KBL Enterprises for the year ended 31st March 2022. [15]

Liabilities	Amount Rs.	Assets	Amount Rs.
Equity Capital	1,50,000	Plant and Machinery	70,000
General Reserve	25,000	Land and Building	1,20,000
Profit & Loss a/c	45,000	Inventory	70,000
Loans	50,000	Sundry Debtors	85,000
Debentures	60,000	Cash at Bank	25,000
Sundry Creditors	40,000	Cash in Hand	25,000
Bills Payable	35,000	Prepaid Expenses	15,000
Outstanding Expenses	5,000		
	4,10,000		4,10,000

Net Profit for the year is Rs. 35000. Credit sales for the year are Rs. 6,80,000

Calculate:

- a) Return on capital Employed
- b) Current Ratio
- c) Liquid Ratio
- d) Debt to Equity Ratio
- e) Debtors Turnover Ratio

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

Sales (4000 units @Rs.25 each) Rs.. 1,00,000

Variable Costs Rs. 72,000

Fixed Costs Rs. 16,800

Calculate :

P/V Ratio, Break Even Sales and Margin of Safety

Q4) A company wants to have a cash balance of Rs. 37500 on 1st April 2022 and requires you to prepare an estimate of cash position for 3 months April to June 2022. The following information is available. **[10]**

Month	Sales	Purchases	Wages	Factory ex.	Office ex.	Selling ex.
February	75000	45000	9000	7500	6000	4500
March	84000	48000	9750	8250	6000	4500
April	90000	52500	10500	9000	6000	5250
May	120000	60000	13500	11250	6000	6570
June	135000	60000	14250	14000	7000	7000

Additional Information :

- Period of credit allowed by suppliers 2 months
- 20% of sales is for are cash and period of credit allowed to customers is 1 month
- Delay in payment of all expenses is 1 month
- Income tax of Rs. 57500 is to be paid on 15th June 2022
- The company pays dividend to shareholders and bonus to workers Rs. 15000 and Rs. 22500 respectively in April.
- Machine has been ordered and paid in May. It will cost Rs. 120000

OR

State the functional classification of ratios with at least two examples. **[10]**

