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**BBABMCN 401**

**IV Semester B.B.A. Degree Examination, June/July 2024  
(NEP 2020) (2022-23 Batch Onwards)  
MANAGEMENT ACCOUNTING**

Time : 2 Hours

Max. Marks : 60

**SECTION – A**

Answer **any five** of the following :

**(2×5=10)**

1. What do you mean by Ratio Analysis ?
2. What is Investing Activity ?
3. If sale is Rs. 800 per unit, variable cost is Rs. 200 per unit, calculate P/V Ratio.
4. Current Ratio is 5:1, Current liability is Rs. 4,00,000. Find out current asset.
5. State any 2 objectives of budgetary control.
6. What is P/V ratio ?
7. What do you mean by Flexible budget ?

**SECTION – B**

Answer **any four** of the following :

**(5×4=20)**

8. Differentiate between cashflow statement and fundflow statement.
9. Write a note on role of Management Accountant.
10. Calculate Current asset, Current liability, Quick asset and Stock from the following :

Current ratio – 2.8:1

Quick ratio is – 1.5:1

Working capital – Rs. 1,62,000



P.T.O.



11. A Manufacturing company has supplied you the following information in respect of its product. Total fixed cost – Rs. 3,60,000, Total variable cost – Rs. 6,00,000, Total sales – Rs.12,00,000, Units sold 40000 units. Find : P/V Ratio, Break Even Point and Margin of Safety.
12. The following data relates 8000 units of production :
- Material cost Rs. 30 per unit
  - Labour cost Rs. 20 per unit
  - Direct expenses Rs. 15 per unit
  - Factory overhead Rs. 10 per unit (60% variable)
  - Office overhead Rs. 15 per unit (70% Fixed)
- Prepare flexible budget for 6000 units.
13. Calculate cash flow from operating activities :

	31/3/2023 Rs.	31/3/2024 Rs.
Profit and loss A/c	1,20,000	1,30,000
Debtors	1,70,000	96,000
Bills receivable	80,000	1,62,000
General reserve	1,72,000	2,07,000
Wages outstanding	52,000	16,000
Salaries prepaid	16,000	20,000
Goodwill	1,40,000	1,20,000

14. Explain the uses of Ratio Analysis.

#### SECTION – C

Answer **any three** of the following :

(10×3=30)

15. Differentiate between Financial Accounting and Management Accounting.
16. The following is the comparative Balance Sheet of XYZ Ltd., as at 31-3-2023 and 2024.

Particulars	31-3-2024	31-3-2023
	Rs.	Rs.
<b>Liabilities</b>		
Equity share capital	3,70,000	3,50,000
<b>Reserve and surplus</b>		
Profit and Loss a/c	52,800	50,400
<b>Non current liabilities</b>		
Debentures	30,000	60,000
<b>Current liabilities</b>		
Creditors	59,200	51,600
<b>Total</b>	<b>5,12,000</b>	<b>5,12,000</b>



### Balance Sheet as on 31-3-2024

Liabilities	Amt. (Rs.)	Assets	Amt. (Rs.)
Equity share capital	2,00,000	Land and Building	1,50,000
Preference share capital	90,000	Plant and Machinery	1,80,000
Debentures	1,60,000	Stock	1,40,000
Creditors	20,000	Debtors	80,000
Bills payable	10,000	Cash	30,000
	<b>4,80,000</b>		<b>4,80,000</b>

19. The sales and profit of Maxim Ltd. during two years 2022 and 2023 were as follows :

Year	Sales Rs.	Profit Rs.
2022	1,50,000	4,000
2023	1,90,000	11,500

You are required to calculate :

P/v ratio

Fixed cost

Break even point

Margin of safety for 2023

Profit when sales are Rs. 1,20,000

Sales required to earn a profit of Rs. 20,000.

