



SA - 536

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**B.C.A (Faculty of Commerce) (Part - III) (Semester - V)**  
**Examination, May - 2019**  
**COMMERCE & MANAGEMENT (Revised)**  
**Management Accounting**  
**Sub. Code : 66415**

Day and Date : Thursday, 02 - 05 - 2019

Total Marks : 80

Time : 10.30 a.m. to 01.30 p.m.

- Instructions:
- 1) Each questions carry 16 marks.
  - 2) Solve any four questions from Q.1 to Q.7.
  - 3) Q.8 is compulsory.

**Q1)** Explain the meaning of Management accounting? State the difference between Management accounting and financial accounting. [16]

**Q2)** What do you mean by budget and budgetary control? Explain in detail objective of budgetary control. [16]

**Q3)** Prepare a Cash Budget for the six months from January to June from the following estimated revenue and expenditure: [16]

Month	Sales	Purchases	Wages	Factory Overheads	Distribution Overheads
January	36000	35000	6000	3000	1800
February	42000	30000	7000	3500	2000
March	46000	28000	8000	2000	2200
April	40000	20000	9000	2200	2200
May	32000	35000	10000	2500	2400
June	44000	30000	11000	3000	2400

Additional Information:

- i) Cash Balance on 1<sup>st</sup> January was Rs. 30,000,
- ii) Sales commission @ 10% on total sales to be paid within the month following actual sales.
- iii) Delay in payment of wages  $\frac{1}{2}$  month.
- iv) Dealy in Factory overheads and distribution overheads one month.

P.T.O.

Q4) From the data calculate:

- i) Gross Profit Ratio
- ii) Net Profit Ratio
- iii) Return on Total Assets
- iv) Inventory Turnover
- v) Current Ratio
- vi) Net worth to Debt

Sales	25,20,000	Other Current Assets	7,60,000
Cost of sale	19,20,000	Fixed Assets	14,40,000
Net profit	3,60,000	Net worth	15,00,000
Inventory	8,00,000	Debt.	9,00,000
Current Liabilities	6,00,000		

Q5) The following data are obtained from the record of a company.

[16]

Year	2013	2014
Sales	32,00,000	36,00,000
Profit	4,00,000	5,60,000

Calculate:

- i) P/V Ratio
- ii) Break Even Point.
- iii) Profit at sales Rs. 20,00,000
- iv) Sales required to earn a profit of Rs. 7,60,000

Q6) Define Ratio? Explain Advantages and Limitation of Ratio analysis.

[16]

Q7) Explain various tools and technique of Management accounting.

[16]

Q8) Short notes. (any two)

[16]

- a) Make or Buy Decision.
- b) Sales Budget.
- c) CVP Analysis.
- d) Profitability Ratio.

