



SB - 192

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

Day and Date : Saturday, 19 - 10 - 2019

Total Marks : 80

Time : 11.00 a.m. to 02.00 p.m.

- Instructions :
- 1) Each questions carry 16 marks.
 - 2) Solve any four questions from Q. 1 to Q. 7.
 - 3) Q. No. 8 is compulsory.

Q1) What is Management Accounting? Explain Nature and Importance of Management Accounting. [16]

Q2) Explain the technique of Financial Statement Analysis. [16]

Q3) The following information is obtained : [16]

Sales	Rs. 4,00,000
Variable Cost	Rs. 2,40,000
Fixed Cost	Rs. 1,20,000

Find out :

- a) P/V Ratio
- b) BEP
- c) Margin of Safety
- d) Sales when sale price increased by 20%

Q4) The Following financial statement is of Devika Ltd. As on 31-3-2017. [16]

Liabilities	Amt.	Asset	Amt.
Paid up capital	15,00,000	Fixed Asset	16,50,000
Reserve and surplus	6,00,000	Stock	9,10,000
Debenture	5,00,000	Debtors	12,40,000
Bank Overdraft	2,00,000	Investment-short term	1,60,000
Sundry Creditors	12,00,000	Cash	40,000
	40,00,000		40,00,000

P.T.O.

Annual Sales Rs. 74,00,000 Gross Profit Rs. 7,44,000

Calculate :

- Current Ratio
- Debt Equity Ratio
- Gross Profit Ratio
- Debtors Turnover Ratio
- Stock Turnover Ratio

Q5) Prepare cash budget for April to July 2015 from the following information :

[16]

Month	Purchase	Sales	Wages & Expenses
January	20,000	30,000	9,500
February	22,000	33,000	10,000
March	24,000	36,000	10,500
April	26,000	39,000	11,000
May	28,000	42,000	11,500
June	30,000	45,000	12,000
July	32,000	48,000	12,500
August	34,000	51,000	13,000

You are further informed that:

- Cash Balance at the beginning April 2015 Rs. 10,000/-
- Cash is received from debtors after 3 months and payment is made to suppliers 2 months.
- Wages and expenses are paid in same month.

Q6) Explain in detail primary and secondary functions of management accounting.

[16]

Q7) Discuss the concept Ratio analysis with different classification of ratios. [16]

Q8) Write Short Notes (Any two) :

[16]

- Technique of Management Accounting.
- Make or Buy Decision.
- Capital Budgeting
- Production Budget.

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