Sub Code:KMBI302

Paper Id: 293302 Roll No:

MBA (INT)
(SEM-III) THEORY EXAMINATION 2019-20
MANAGEMENT ACCOUNTING

Time: 3 Hours ***Total Marks: 100***

Note: 1. Attempt all Sections. If require any missing data; then choose suitably.

SECTION A

1. Attempt *all* questions in brief. 2 x 10 = 20

Qno.	Question	Marks	CO
a.	Describe the objectives of comparative financial statement?	2	2
b.	Describe the P/V ratio?	2	5
c.	Can Break-even analysis be applied without segregating costs into fixed andVariable? Explain.	2	5
d.	Define margin of safety.	2	5
e.	Describe your understanding about operating ratio?	2	3
f.	Describe trade collection period.	2	3
g.	If PVR is 60% what will be the variable cost percentage and why?	2	5
h.	Define zero based budgeting.	2	4
i.	Briefly explain trend analysis.	2	3
j.	Describe angle of incidence?	2	5

SECTION B

2. Attempt any *three* of the following: 3 x 10 = 30

Qno.	Question	Marks	CO
a.	Briefly explain the following: i) Budget committee ii) Budget manual	10	4
b.	Construct a flexible budget for production at 80% and 100% capacity on the basis of the following information: Production at 50% capacity 5000 units Raw Material Rs. 80 per unit Direct Labour Rs. 50 per unit Direct Expenses Rs. 15 per unit Factory Expenses Rs. 50,000 (50% fixed) Administration Expenses Rs. 60,000 (60% variable)	10	4
c.	Analyze the various cash receipts and cash payments to be shown in cash budget.	10	4
d.	Demonstrate the analysis of financial statement? What are its nature and objectives? Explain it.	10	2
e.	Describe budget budgeting and budgetary control. What are the advantages of budgetary control?	10	4

SECTION C

3. Attempt any *one* part of the following: 1 x 10 = 10

Qno.	Question	Marks	CO
a.	Define the meaning, nature and scope of management accounting.	10	1
b.	Describe the term 'break-even point' and give its usage.	10	5

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4. Attempt any *one* part of the following: 1 x 10 = 10

Qno.	Question	Marks	CO
a.	Determine that what do you understand by cash flow statement? What are the importance and limitation of cash flow statement?	10	4
b.	List of following figures are available from A Ltd. As on 31st March 2012 and 2013: 2012 (Rs. In Lac) 2013 (Rs. In Lac) Sales 150 200 Profit 30 50 Evaluate: (i) P. V. Ratio (ii) Break Even level of sales	10	5

5. Attempt any *one* part of the following: 1 x 10 = 10

Qno.	Question	Marks	CO
a.	Describe about fund flow statement? And what are the differences between cash flow statement and fund flow statement?	10	4
b.	Justify that how marginal costing is useful for decision making of the firm?	10	5

6. Attempt any *one* part of the following: 1 x 10 = 10

Qno.	Question	Marks	CO
a.	Tell about absorption costing? What are the differences between absorption costing and marginal costing?	10	5
b.	Analyze what are the advantages of zero-base budgeting over traditional approach of budgeting?	10	5

7. Attempt any *one* part of the following: 1 x 10 = 10

Qno.	Question	Marks	CO
a.	"Sales budget and Production budget must be properly co-ordinate for better results." Examine the above statement.	10	4
b.	Justify that "Management accounting commences where cost accounting ends". Discuss this statement in view of Difference between Cost accounting and Management accounting.	10	1

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