

Seat No.	
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B.C.A. (Part - III) (Semester -V)
Examination, November - 2016
MANAGEMENT ACCOUNTING
Sub. Code : 66415

Day and Date : Thursday 17 -11 -2016

Total Marks : 80

Time : 2.30 p.m. to 5.30 p.m.

- Instructions :**
- 1) All questions carry equal marks.
 - 2) Attempt any five questions

Q1) What do you mean by budget and budgetary control? Explain in detail objectives of budgetary control. **[16]**

Q2) Explain the meaning and nature of Management Accounting. Also state the role of management accountant in Planning, Controlling and decision making process. **[16]**

Q3) What is the importance of Financial statement Analysis? Explain different classification of ratios. **[16]**

Q4) The following balance sheet of M/s Good home was prepared on 31st March 2011. **[16]**

Liabilities	Amount	Asset	Amount
Equity Share Capital	2,20,000	Land and building	3,00,000
General reserve	1,00,000	Plant and machinery	1,50,000
Profit and loss account	2,30,000	Debtors	2,20,000
8% debentures	1,70,000	Cash in hand	12,000
Creditors	1,30,000	Stock	1,88,000
Bills payable	50,000	Bills receivable	30,000
Total	9,00,000	Total	9,00,000

Sales during the year amounted Rs.4,80,000 and purchases Rs.3,00,000.
 Calculate:

- a) Any two liquidity ratios
- b) Any four turnover ratios

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Q5) Explain in detail CVP and BEP analysis. What different information can be derived with the help of this analysis? [16]

Q6) From the following information calculate:

[16]

- P/V ratio
- Break even Sales
- Profit or loss when sales are Rs. 4,00,000
- Margin of Safety of two years

Particulars	1 st year	2 nd year
Sales	2,00,000	3,00,000
Profit	20,000	40,000

Q7) From the following information prepare Cash - Budget for the months ending 30 June 2016. [16]

Month	Sales	Material	Wages	Misc. Exp
February	120000	94000	8000	5000
March	130000	100000	10000	8000
April	80000	100000	8000	6000
May	120000	110000	10000	6000
June	88000	90000	10000	7000

Additional Information:

- a) Sales : 20% of sales are on Cash basis and remaining 80% are realized in the month after sales
- b) Materials are purchased on a credit period of one month.
- c) Wages are paid after one month
- d) Miscellaneous expenses are paid in the month in which they are due.
- e) Expected cash and bank balance on 1st April 2016 is Rs. 6,000

Q8) Short notes (Any four):**[16]**

- a) Production Budget & Cash Budget.
- b) Liquidity ratio.
- c) Profitability ratio.
- d) Turnover ratio.
- e) Difference between management and financial accounting.
- f) Meaning and types Budget.

