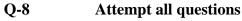
Enrollment 1	No:		Exam Seat No:							
			JNIVERSITY							
Summer Examination-2019										
Subject Name: Management Accounting - I										
Subject Cod	e: 4CO05MAC2		Branch: B.Com (English)							
Semester: 5	Date:	12/03/2019	Time: 10:30 To 01:30 Ma	rks: 70						
(2) Instr (3) Draw	uctions written or	n main answer boomend figures (if neces	other electronic instrument is prohibit ok are strictly to be obeyed. essary) at right places.	ted.						
Q-1	Attempt the fol	llowing questions	::	(14)						
a)	Define manager	nent accounting		1						
· · · · · · · · · · · · · · · · · · ·	•	unctions of manag	ement accountant	1						
•	Explain the mea	_		1						
	Name two items	s shown on applic								
e)			ation side of fund flow statement	1						
	State the meaning	ng of standard cos	ting	1						
	State the meaning What is the meaning the state of the st	ng of standard cos uning of variance?	ting	1						
g)	State the meaning What is the mean What does mate	ng of standard cos uning of variance? crial mix variance	ting suggest?	1						
g)	State the meaning What is the mean What does mate Explain favorab	ng of standard cos aning of variance? erial mix variance ale and adverse var	ting suggest? riance	1 1 1 1						
g) h)	State the meaning What is the mean What does mate Explain favorabe If idle time is 7 find out idle time.	ng of standard cos uning of variance? erial mix variance ble and adverse var hours and standar ne variance	suggest? riance d & actual rate is Rs.4 & Rs. 5 per hor	1 1 1 1 1 ur 1						
g) h)	State the meaning What is the mean What does mate Explain favorabe If idle time is 7 find out idle time. Name two items	ng of standard cos aning of variance? erial mix variance ale and adverse variandar hours and standar he variance as shown on debit s	suggest? riance d & actual rate is Rs.4 & Rs. 5 per horiside of profit & loss adjustment accoun	1 1 1 1 1 ur 1						
g) h) i) j) k)	State the meaning What is the mean What does mate Explain favorab If idle time is 7 find out idle time Name two items State any three	ng of standard cost aning of variance? erial mix variance ble and adverse variance hours and standar he variance is shown on debit standarder	suggest? riance d & actual rate is Rs.4 & Rs. 5 per horiside of profit & loss adjustment accountio	1 1 1 1 1 ur 1						
g) h) i) j) k) l)	State the meaning What is the mean What does mate Explain favorabe If idle time is 7 find out idle time Name two items State any three If sales is Rs.20	ng of standard cost aning of variance? erial mix variance ble and adverse variance hours and standar ne variance as shown on debit standar formula of PV Ra 10000 and margin	suggest? riance d & actual rate is Rs.4 & Rs. 5 per horiside of profit & loss adjustment accountio of safety is 30% find out BEP	1 1 1 1 ur 1						
g) h) i) j) k) l) m)	State the meaning What is the mean What does mate Explain favorabed If idle time is 7 find out idle time Name two items State any three If sales is Rs.20 State the meaning when the sales is Rs.20 State	ng of standard cost aning of variance? crial mix variance alle and adverse variance hours and standar ne variance as shown on debit standar formula of PV Ra 10000 and margin of	suggest? riance d & actual rate is Rs.4 & Rs. 5 per horiside of profit & loss adjustment accountio of safety is 30% find out BEP	1 1 1 1 1 ur 1						
g) h) i) j) k) l) m)	State the meaning What is the mean What does mate Explain favorabed If idle time is 7 find out idle time Name two items State any three If sales is Rs.20 State the meaning If PV Ratio is 3	ng of standard cost aning of variance? crial mix variance alle and adverse variance hours and standar ne variance as shown on debit standar formula of PV Ra 10000 and margin of	suggest? riance d & actual rate is Rs.4 & Rs. 5 per horiside of profit & loss adjustment accountio of safety is 30% find out BEP	1 1 1 1 1 ur 1						

	i)	If idle time is 7 hours and standard & actual rate is Rs.4 & Rs. 5 per hour	1
		find out idle time variance	
	j)	Name two items shown on debit side of profit & loss adjustment account	1
	k)	State any three formula of PV Ratio	1
	1)	If sales is Rs.200000 and margin of safety is 30% find out BEP	1
	m	State the meaning of marginal cost	1
	n)	If PV Ratio is 30%, sales is Rs.100000 find out variable cost	1
Atter	npt any	four questions from Q-2 to Q-8	
Q-2		Attempt all questions	(14)
	a	State the difference between financial accounting and management	7
		accounting	
	b	Explain various techniques of management accounting	7
Q-3		Attempt all questions	(14)
	a	State importance and limitations of fund flow statement	7
	b	State the process of deciding the standards	7
O-4		Attempt all questions	(14)
•	a	State assumptions of marginal costing	7
	b	Explain key factor with imaginary figures	7
	-	1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	



Debentures 20000 15000 Building 15000 27000 P & L 10000 15000 Machinery 25000 22000 Account Bank OD 8000 6000 Investment 11000 10000 Creditors 22000 25000 Closing Stock 9000 13000 Bills Payable 15000 11000 Debtors 28000 23000 Provision for ax 5000 6000 Bills 22000 25000 Proposed Augustanding 4000 3000 Cash & Bank 7000 4000 Outstanding Salary 1000 2000 Pre-paid 8000 9000 Total 135000 143000 Total 135000 143000	Liabilities Share capital	2017 50000	2018 60000	Assets Land	2017 10000	2018 10000
P & L Account 10000 15000 Machinery 25000 22000 Bank OD 8000 6000 Investment 11000 10000 Creditors 22000 25000 Closing Stock 9000 13000 Bills Payable 15000 11000 Debtors 28000 23000 Provision for tax 5000 6000 Bills 22000 25000 Proposed 4000 3000 Cash & Bank 7000 4000 Dividend Cutstanding 1000 2000 Pre-paid 8000 9000 Salary Expense Total 135000 143000 Total 135000 143000		1				
Creditors 22000 25000 Closing Stock 9000 13000 Bills Payable 15000 11000 Debtors 28000 23000 Provision for tax 5000 6000 Bills 22000 25000 Proposed Lax 4000 3000 Cash & Bank 7000 4000 Dividend Cutstanding Lay 1000 2000 Pre-paid Repense 8000 9000 Salary Total 135000 143000 Total 135000 143000	P & L					
Bills Payable 15000 11000 Debtors 28000 23000 Provision for tax 5000 6000 Bills Receivable 22000 25000 Proposed Dividend 4000 3000 Cash & Bank Cash Cash Cash Cash Cash Cash Cash Cash	Bank OD	8000	6000	Investment	11000	10000
Provision for tax 5000 6000 Bills Receivable 22000 25000 Proposed Dividend 4000 3000 Cash & Bank 7000 4000 Outstanding Salary 1000 2000 Pre-paid Repense 8000 9000 Total 135000 143000 Total 135000 143000	Creditors	22000	25000	Closing Stock	9000	13000
tax Receivable Proposed Dividend 4000 3000 Cash & Bank Cash	Bills Payable	15000	11000	Debtors	28000	23000
Dividend Dividend 8000 9000 Outstanding Salary Expense 135000 143000 Total 135000 143000 Depreciation on machinery is 3000 143000 143000 143000 143000 143000		5000	6000		22000	25000
Salary Expense Total 135000 143000 Total 135000 143000 .Depreciation on machinery is 3000		4000	3000	Cash & Bank	7000	4000
.Depreciation on machinery is 3000	•	1000	2000	-	8000	9000
1	Total	135000	143000	Total	135000	143000
investment of 1000sold for 1500	Total Depreciation	on machir	nery is 300	Total	135000	143000



Q-5

Q-6

Q-7

a b **Attempt all questions**

(14) 7

(14)

If Fixed cost is Rs.40000, Selling price and variable cost per unit are Rs. a 10 and Rs. 6 respectively, Find out contribution per unit, PV Ratio, BEP(units) & BEP (Rs.)

If sales are Rs.140000, Variable cost & Fixed cost is respectively b Rs.70000 and Rs.30000 find out PV Ratio, Sales to earn a profit of Rs.60000 and profit at a sale of Rs. 200000.

Wages 18000 Hours @ Rs. 8 each per Hour Calculate Material and Labour variances

7

