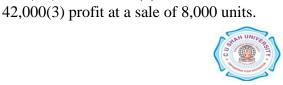
	Enrollm	ent No:		Exam Seat No:		
		C.U.	SHAH	UNIVERSITY		
				amination-2019		
		Sui				
	Subject	Name: Management	Accounting			
	Subject	Code: 4MS06MAT1		Branch: BBA		
	Semeste	r: 6 Date:	25/04/2019	Time: 10:30 To 01:30	Marks: 70	
	Instruction	ons:				
	. ,	•		ny other electronic instrument is p	rohibited.	
	, ,			book are strictly to be obeyed.		
	. ,	Draw neat diagrams a Assume suitable data	•	ecessary) at right places.		
Q-1		Attempt the follow	ving questions:			(14)
	a)	State the functions	of management	accountant in brief		1
	<b>b</b> )	State any two techn		ement accounting		1
	<b>c</b> )	State the formula of				1
	<b>d</b> )	Define breakeven p		1 11 12 12 12 13		1
	e)			d variable cost per unit is 13 find	out	1
	f)	contribution per un		,50,000 find out variable cost		1
	g)	State the meaning of		,50,000 find out variable cost		1
	h)	_	•	Rs.70,000 find out margin of safet	V	1
	i)	Name any three typ			9	1
	$\hat{\mathbf{j}}$	State any two limits		ary control		1
	<b>k</b> )	What is the meanin	_	•		1
	1)	State any two types	of variances			1
	m)			o be prepared in fund flow stateme	ent	1
	n)	Explain the meanin	_			1
Atte	mpt any	four questions from	Q-2 to Q-8			
Q-2		Attempt all question				<b>(14)</b>
	<b>a.</b>	Explain merits of m	_	_		7
0.5	b.			ccounting and management account	nting	7
Q-3		Attempt all question				(14)
	a. 5	Discuss the limitati	_			7
0.4	b		•	ion making in different situations		7 (14)
Q-4		Attempt all question Discuss the proced		y control system		(14) 7
	a. b.	State advantages a				7
	IJ.	State advantages at	iu mintanons of	i stanuaru costing		/



If selling price per unit is Rs. 50, variable cost per unit is Rs. 24 and fixed cost is

Rs.1,30,000 find out (1)BEP in units and amount(2) sales to earn profit of Rs.

a.

**Attempt all questions** 

Q-5

**(14)** 

7

Particulars	Plant I(In Lakhs)	Plant II(In	Plant III(In
		Lakhs)	Lakhs)
Sales	200	150	60
Variable cost	140	108	48
Fixed cost	30	28	6

## Find out:

- 1. Breakeven point of the merged plant
- 2. The profit at 80 % of the merged capacity
- 3. Sales required for merged plant to earn profit of 60 lakh.

## Q-6 Attempt all questions

**(14)** 

Prepare Cash budget for the period April to June 2018.

- 1. Opening cash balance 450000.
- 2. Month wise Sales, Purchase, Wages & Other expenses are as under.

Month	Sales	Purchase	Wages	Other exp.
Feb.	220000	100000	13000	9000
March	290000	190000	16000	11000
April	430000	260000	19000	8000
May	300000	280000	17000	10000
June	250000	220000	18000	8000
July	210000	130000	23000	12000

- 3. Out of total sales 25% is cash sale. Out of credit sales 40% received in next month 35% in second next month & balance in the third next month.
- 4. Material is brought before the month of sales and paid after 2 months of purchase.
- 5. Time lag for wages is  $1/4^{th}$  month and for other exp. It is  $1/8^{th}$  month.
- 6. Taxes to be paid in May 30000
- 7. One old machine sold in June for 50000, 60% was to be received in same month of sale.

## Q-7 Attempt all questions

(14) 7

a A company produces two products A and B

Particulars	A	В



Direct material (@Rs. 2 per Kg.)	Rs. 36	Rs.24
Direct labour (@ Rs.5 per hour)	Rs. 35	Rs.30
Variable overhead (% of labour cost)	100%	125%
Selling price per unit	150	170

Which product would you recommend if labour hours is a limiting factor **b** X company is producing 10000 units prepare flexible budget at 6000 & 7500 units from the below information.

7

Particular	Per Unit (RS.)
Direct Material	10
Direct Labour	8
Eastery Overhead (200/ Fixed)	7
Factory Overhead (20% Fixed)	/
Administrative Overhead (Fixed)	3
Salling & Distribution everboad (700/ Veriable)	0
Selling & Distribution overhead (70% Variable)	9

Find out profit or loss at each capacity if selling price is Rs.42 per unit

## Q-8 Attempt all questions

**(14)** 

**a.** Prepare statement showing change in working capital from below data

7

Particulars	2017	2018
Creditors	22000	21200
Debtors	34000	31300
Bills payable	16000	18300
Bills receivable	17000	19400
Stock	49000	50400
Cash	21000	22500
Bank overdraft	59000	62700
Provision for tax	20000	19300
Prepaid expenses	11000	9100
Proposed divided	31500	34000

**b.** Calculate various material variances from below information

7

Material	SQ	SP	AQ	AP
X	320	4200	380	3400
Y	380	4800	300	5500
Total	700		680	

