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Total No. of Printed Pages: 2

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Business Administration BBA-MBA INTEGRATED (Semester – 2nd)

MANAGEMENT ACCOUNTING

Subject Code: BMBAS1204

Paper ID: [20390110]

Time: 03 Hours

Maximum Marks: 60

Instruction for candidates:

1. Section A is compulsory. It consists of 10 parts of two marks each.
2. Section B consist of 5 questions of 5 marks each. The student has to attempt any 4 questions out of it.
3. Section C consist of 3 questions of 10 marks each. The student has to attempt any 2 questions.

Section – A

(2 marks each)

Q1. Describe the following:

- a. Scope of Management Accounting
- b. Statement of Retained Earnings
- c. Dynamic Vs. Static Analysis
- d. Is Debenture a source of Fund?
- e. Margin of Safety
- f. Angle of Incidence
- g. Idle Time Variance
- h. Common Size Statement
- i. Du-Pont Chart
- j. Reporting to Management

Section – B

(5 marks each)

- Q2. What is trend analysis in accounting? How do you analyze a trend analysis?
- Q3. Discuss the matters which you will keep in mind while reporting to Board of Directors.
- Q4. What is the significance of Increase in output, Fixed cost, variable cost, selling price to financial management?
- Q5. What do you mean by Standard Costing? Distinguish between Standard costing and Estimated costing?
- Q6. Describe any five accounting ratios with examples.

Section – C**(10 marks each)**

Q7. 2.A Company is producing an identical product in two different factories, the following are the details in respect of both factories:

	Factory X	Factory Y
Selling price per unit	Rs.50	Rs.50
Variable cost per unit	Rs.40	Rs.35
Fixed cost	Rs.2,00,000	Rs.3,00,000
Depreciation included in above	Rs.40,000	Rs.30,000
Sales(units)	30,000	20,000
Production capacity(units)	40,000	30,000

Determine

- (1) BEP for each factory individually.
- (2) which factory is more profitable?
- (3) BEP for company as a whole, assuming the present product mix.
- (4) BEP for company as a whole assuming that the product mix can be Altered as desired.
- (5) cash BEP for each factory individually.

Q8. How far financial statements are helpful to the parties interested to know the position of the enterprise?

Q9. “Management Accounting is a decision- making process.” Explain the statement quoting suitable examples.