

Additional information :

- (a) During the year 2015, the company paid tax of ₹25,000.
- (b) A dividend of ₹25,000 was paid during the year 2015.
- (c) Profit before tax for the year is ₹60,000.
- (d) During the year, the company purchased machinery for ₹5,000. It also acquired another company (stock ₹20,000, and Machinery ₹20,000 and paid ₹60,000 in share capital for the acquisition).

Unit-IV

8. Briefly explain the various reports that a management accountant sends to the chief executive and the use to which each report is put by the Chief Executive.
9. What are the basic components of capital budgeting analysis? Explain different methods of appraising project profitability. Which method is considered to be the best ?

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(4)

Roll No.

57043

B.B.A. (Re-appear) 5th Sem. (N.S.)

Examination- November, 2016

Management Accounting

Paper-bba-503

Time : 3 hours

Max. Marks : 80

Before answering the questions, candidates should ensure that they have been supplied the correct and complete question paper. No complaint in this regard will be entertained after the examination.

Note : Section-A is compulsory and attempt **one** question from each unit in section-B. All questions will carry equal marks.

Section-A

1. Explain briefly (answer to each question should not exceed 50 words normally) :
- (a) What is profit planning?
- (b) Make or Buy decision
- (c) MBO

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- (d) Sales Budget
- (e) Financial Statement
- (f) Usefulness of ratio analysis
- (g) MIS
- (h) Capital Budgeting

Section-B

Unit-I

- 2. Elaborate "Management Accounting". Explain scope and role of Management Accounting.
- 3. From the following data, Calculate:

- (a) P/V ratio
 - (b) Profit when Sales is ₹20,000
 - (c) New Break Even Point if selling price is reduced by 20%
- Fixed Expenses. ₹5,000
Break Even Point ₹10,000

Unit-II

- 4. Define the term "Responsibility Accounting" in perspective of management control tool.

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- 5. Elaborate performance evaluation criteria for management.
- 5. Define role of budgets and budgeting in organizations. Explain in detail operational and financial budgets.

Unit-III

- 6. Discuss types of financial statements. Explain in detail tools and techniques for effective analysis and interpretation of financial statement.

- 7. Following are Comparative Balance sheets of Shri Ganesh Pvt. Ltd. for the year ending December 31, 2014 and December 31, 2015. Prepare a cash flow statement as per AS-3 (revised).

(Figures in ₹)

Liabilities	As on Dec. 31,2014	As on Dec. 31,2015	Assets	As on Dec. 31,2014	As on Dec. 31,2015
ShareCapital	2,00,000	3,00,000	Land & Building	2,00,000	2,00,000
Reserves	50,000	50,000	Machinery	1,00,000	1,10,000
P & L A/C	35,000	35,000	Goodwill	-	20,000
Bank Loan	60,000	-	Current Assets (other than stocks)	1,52,500	1,70,000
Current liabilities	75,000	75,000	Cash	7,500	10,000
Provision for Tax	40,000	50,000			
	4,60,000	5,10,000		4,60,000	5,10,000

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