

S.D.E.
M.B.A. (E) SEM-II (2 YEAR COURSE) : SUMMER - 2018
SUBJECT: MANAGEMENT ACCOUNTING

Day: **Monday**
Date: **04/06/2018**

S-2018-4566

Time: **02.00 P.M. TO 05.00 P.M.**
Max. Marks: 70

N.B.:

- 1) Attempt any **THREE** questions from Section –I and any **TWO** questions from Section –II.
- 2) Figures to the right indicate **FULL** marks.
- 3) Answers to both the sections should be written in **SEPARATE** answer book.
- 4) Use of non-programmable **CALCULATOR** is allowed.

SECTION-I

- Q.1** Write a note on ‘Meaning and Importance of Activity Based Costing’. (14)
- Q.2** Explain various Capital Budgeting appraisal methods. (14)
- Q.3** What are the assumptions underlying Cost Volume Profit Analysis? Explain the importance of Cost Volume Profit Analysis. (14)
- Q.4** Write a note on Classification of Overheads. (14)
- Q.5** Write short notes on any **TWO** of the following: (14)
- a) Determination of Sales Mix decision
 - b) Optimum Capital Structure
 - c) Capital Rationing

SECTION-II

- Q.6** With the following information for 8,000 units, prepare a Flexible Budget for 10,000 units and 12,000 units for Mohan Ltd. (14)

Particulars	Cost Per Unit ₹
Direct Material	160
Direct Labour	120
Direct Expenses	80
Variable Overheads	40
Fixed Overheads	20
Selling Overheads (20% fixed)	30
Distribution Overheads (15% fixed)	25

- Q.7** The Sales and Profit of Rohan Ltd. are as follows: (14)

Year	Sales ₹	Profit ₹
2016	12,00,000	1,20,000
2017	10,00,000	1,40,000

You are required to Calculate:

- i) Profit Volume Ratio
- ii) Break-Even-Point
- iii) Margin of safety
- iv) Profit earned if sales are ₹. 14,00,000
- v) Sales required to earn Profit of ₹ 1,50,000.

- Q.8** Write note on the following: (14)
- i) Management of Cash
 - ii) Right Shares

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