

S.D.E.

M.B.A. (E) SEM-II (2 Year Course) : WINTER - 2018
SUBJECT: MANAGEMENT ACCOUNTING

Day: Saturday
Date: 01/12/2018

Time: 02.00 PM TO 05.00 PM
Max. Marks: 70

W-2018-4742

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** Explain the requirements and uses of Activity Based Costing. (14)
- Q.2** What do you mean by Budgetary Control? Explain the Advantages and Limitations of Budgetary Control. (14)
- Q.3** Write a note on following terms: (14)
i) Concept of Capital Budgeting ii) Break-Even Analysis
- Q.4** Distinguish between Job Costing and Process Costing. (14)
- Q.5** Write short notes on any **TWO** of the following: (14)
a) Bonus Shares
b) Management of Inventory
c) Make or Buy Decision

SECTION-II

- Q.6** Bombay Ltd. is following Standard Costing for Cost Control. The following information is available for Product X and Y. (14)

	Std. Quantity	Actual Quantity	Std. Price	Actual Price
X	200 kg	220 kg	₹ 800/ kg	₹ 810/ kg
Y	180 kg	178 kg	₹ 500/ kg	₹ 510/ kg

You are required to Calculate for Product X and Y:

- i) Material Cost Variance
- ii) Material Price Variance
- iii) Material Usage Variance

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

Year	Sales ₹	Profit ₹
2016	6,00,000	80,000
2017	8,00,000	1,20,000

You are required to Calculate:

- i) Profit Volume Ratio
- ii) Break-Even-Point
- iii) Margin of Safety
- iv) Profit earned if sales are ₹ 10,00,000
- v) Sales required to earn Profit of ₹ 1,50,000

- Q.8** a) Explain the factors determining Capital structure of a manufacturing company (07)
b) What are the Sources of Financing Working Capital? (07)

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