

S.D.E.

M.B.A. (E) SEM-II (2 YEAR COURSE) : WINTER - 2017
SUBJECT: MANAGEMENT ACCOUNTING

Day: Friday
Date: 15/12/2017

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

W-2017-4375

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 What are the steps involved in implementing Activity Based Costing? (14)
- Q.2 Write a note on 'Budgetary Control as a Management tool'. (14)
- Q.3 Explain the following terms: (14)
i) Departmentalization of overheads
ii) Over and Under Absorption of Overheads
- Q.4 Explain the characteristics of Job Costing and Process Costing. (14)
- Q.5 Write short notes on any **TWO** of the following: (14)
a) Make or Buy decision
b) Capital Rationing
c) Sources of Financing Working Capital

SECTION-II

- Q.6 With the following information for 4,000 units, prepare a Flexible Budget for 5,000 units and 6,000 units for Geeta Ltd. (14)

Particulars	Cost Per Unit ₹
Direct Material	200
Direct Labour	180
Direct Expenses	100
Variable Overheads	80
Fixed Overheads	60
Selling Overheads (20% fixed)	10
Distribution Overheads (15% fixed)	20

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

Year	Sales ₹	Profit ₹
2016	20,00,000	2,00,000
2017	24,00,000	2,40,000

You are required to Calculate:

- i) Profit Volume Ratio
- ii) Break-Even-Point
- iii) Margin of safety
- iv) Profit earned if sales are ₹. 22,00,000
- v) Sales required to earn Profit of ₹. 2,50,000

- Q.8 Write note on the following: (14)
i) Factors determining Capital structure
ii) Bonus Shares

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