647510 **BBA6MacA605x** **Seat No :________**

B.B.A. Semester - 6 (*CBCS*) Examination
May/June-2021 (NEW COURSE)
Management Accounting (Allied)

Time: 1:30 Hours **Marks: 42**

Instructions:

1. Figure to the right indicate marks.
2. There are five questions in the question paper.
3. Answer any three of the following questions.

Q.1 Explain The Meaning Objectives And Limitations Of Management Accounting. (14)

Q.2 The Following are the Information of Business Unit: (14)

Year	Sales	Profit
2019	1,00,000	10,000
2020	1,20,000	14,000

From The Above Information Calculate:

(1) P/V Ratio

(2) Profit Where Sales Are Rs. 90,000 And Rs. 40,000

(3) Sales To Earn Profit Of Rs. 20,000

(4) Fixed Expense

(5) Break-even Point

Q.3 A Department Of Company Sagar Ltd Attains Sale Of Rs. 6, 00,000 At 80% Of Its Normal Capacity. Its Overheads are Given Below: (14)

Administration Costs	**Amount**
Office Salaries	90,000
General Expenses	2% Of Sales
Depreciation	7,500
Rates And Taxes	8,750
Distribution Exp	
Wages	15,000
Rent	1% Of Sales
Other Expense	4% Of Sales
Selling Costs	
Salaries	8% Of Sales
Travelling Exp.	2%Of Sales
Sales Office Exp.	1% Of Sales
General Exp.	1% Of Sales

Draw up flexible budget for 80%, 90% and 110% of normal capacity.

Q.4 From the following Balance Sheet of Shiv Ltd., Prepare Cash Flow Statement As Per -3 (14)

Liabilities	01-01-20	31-12-20	Assets	01-01-20	31-12-20
Share Capital	6,00,000	8,00,000	Goodwill	1,50,000	1,00,000
P. &L. A/C	1,50,000	4,00,000	Land And Building	2,50,000	1,00,000
10% Deb.	2,00,000	-	Plant And Machinery	4,00,000	3,60,000
Bank Loan	-	3,00,000	Investments	-	5,00,000
Pro. For Tax	1,00,000	1,50,000	Debtors	80,000	2,40,000
Creditors	50,000	90,000	Stock	50,000	2,10,000
Bills Payable	-	60,000	Cash	80,000	1,70,000
			Bank	90,000	1,20,000
	11,00,000	**18,00,000**		**11,00,000**	**18,00,000**

Additional information:

1. Dividend of Rs. 90,000 is paid during the year
2. land-building were sold at a profit of Rs. 50,000

Q.5 Write Short Notes: (Any Two) (14)

1. Profit centre and cost centre
2. Merits of responsibility accounting
3. Difference between cost and management accounting
4. Tools of management accounting

****