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Roll No.

E-153

B.B.A. EXAMINATION, May 2018

(Fifth Semester)

(Re-appear Only)

BBA305

MANAGEMENT ACCOUNTING

Time : 3 Hours]

[Maximum Marks : 70

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

Note : Attempt *Five* questions in all, selecting at least *one* question from each Unit. All questions carry equal marks.

Unit I

- 1.** What is the meaning of management accounting ?
Explain its scope and functions. **14**

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P.T.O.

2. Sales = Rs. 2,00,000
 Profit = Rs. 20,000
 Variable cost = 70% of Sales
 Calculate (i) P/V ratio (ii) Fixed cost (iii)
 Sales for a Profit of Rs. 20,000 **14**

Unit II

3. What do you understand by responsibility accounting ? Explain the different types of responsibility centers with suitable corporate examples. **14**
4. Write short notes on the following : **14**
 (a) Role of budgets and budgeting in the organization
 (b) Financial budgeting with examples.

Unit III

5. What do you mean by Financial Statements ? Discuss in brief the different techniques of financial statements analysis with relevant examples. **14**

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6. From the following details, prepare the Balance Sheet of X Ltd. :
 Stock turnover ratio : 6
 Capital turnover ratio : 2
 Fixed assets turnover ratio : 4
 Gross profit : 20%
 Debt collection period : 2 months
 Creditors' payment period : 73 days
 The gross profit was Rs. 60,000. Closing stock was Rs. 5,000 in excess of the opening stock. **14**

Unit IV

7. What do you mean by capital budgeting ? Briefly describe the Net Present Value (NPV) method of capital budgeting and its features. **14**
8. Write short notes on the following :
 (a) Management accounting information for process decisions
 (b) Internal rate of return. **14**

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