

[3/A-8] Seat No: \_\_\_\_\_

No. of printed pages: 03

**SARDAR PATEL UNIVERSITY**  
**BBA (General) (V - Semester) Examination**  
**2017**  
**Wednesday, 8<sup>th</sup> November**  
**10.00 am - 12.00 pm**  
**UM05CBBA02 - Management Accounting**

**Total Marks : 60**

**Note:** Figures to the right indicate full marks of the question.

Q.1.

- (A) Define Management Accounting ? Explain the functions of Management Accounting. (08)
- (B) Discuss: Limitations of Management Accounting. (07)

**OR**

Q.1

- (A) Distinguish between Management Accounting and Financial Accounting. (08)
- (B) Explain : Methods of Management Accounting. (07)

Q.2 Prepare Flexible budget. Showing total cost and per unit cost and profit at 80% and 100 % production capacity. Following data are for 3000 units of production at 60% production capacity. (15)

- 1) Selling Price : Rs. 260 per unit.
- 2) Direct Expenses :  
Material : per unit Rs. 12  
Labour : per unit Rs. 6  
Variable expenses : per unit Rs. 15
- 3) Semi Variable Expenses:  
Indirect Material : Rs. 3300  
Indirect Labour : Rs. 2480  
Maintenance cost : Rs. 9600
- 4) Per unit Variable expenses included in Semi variable expenses:  
Indirect Material : Rs. 0.10  
Indirect Labour : Rs. 0.16  
Maintenance cost : Rs. 0.20
- 5) Fixed Cost :  
Factory Cost : Rs. 75000  
Administrative Cost : Rs. 90000  
Selling and Distribution Cost Rs. 60000

**OR**

Q.2 Prepare Cash Budget for three months ending 31st March 2016 of Shri Gayatri Co. Ltd., from the following information. Cash on hand as on 1st January 2016, Rs. 160000. (15)

Month	Total Sales (Rs.)	Total Purchase (Rs.)	Wages (Rs.)	Factory Exps. (Rs.)	Administrative Exps. (Rs.)
Nov. 2015.	240000	140000	56000	24000	30000
Dec. 2015	200000	120000	64000	22000	32000
Jan. 2016	320000	160000	72000	26000	34000
Feb. 2016	400000	200000	68000	30000	35000
March 2016	360000	180000	76000	32000	38000



