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Roll No

MAM-604**MAM/MBA (Dual Degree/Integrated Course),
VI Semester**

Examination, May 2018

Management Accounting**Time : Three Hours****Maximum Marks : 70****Note:** i) Attempt any Five questions.

ii) Each question carries equal marks.

1. State the differences between Management accounting and Cost accounting.
2. Compute the "Trend Percentage" from the following data taking 2006 as the base year.

Year	2006	2007	2008	2009	2010	2011	2012
Sales (in Rs.)	20,000	26,000	32,000	31,000	32,000	30,000	24,000
Stock (in Rs.)	2,000	2,500	3,000	2,800	2,700	2,900	2,600

3. From the following balance sheet of a limited company. You are required to prepare a cash flow statement.

Liabilities	2000	2001	Assets	2000	2001
Share capital	4,00,000	5,00,000	Cash	60,000	94,000
Creditors	1,40,000	90,000	Debtors	2,40,000	2,30,000
Profit and loss	20,000	46,000	Stock	1,60,000	1,80,000
			Land	1,00,000	1,32,000
	5,60,000	6,36,000		5,60,000	6,36,000

4. The fixed expenses of a industrial concern amount to Rs. 1,80,000 its variable cost per unit is Rs. 29 and selling price is Rs. 44 per unit calculate the breakeven point.
5. A company expects to have Rs. 37,500 cash in hand on 01.04.2012 and requires you to prepare an estimate of cash position during the three months April to June 2012. The

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following information is supplied to you.

Month	Sales Rs.	Purchases Rs.	Wages Rs.	Factory expenses Rs.	Office expenses Rs.	Selling expenses Rs.
February	75,000	45,000	9,000	7,500	6,000	4,500
March	84,000	48,000	9,750	8,250	6,000	4,500
April	90,000	52,000	10,500	9,000	6,000	5,250
May	1,20,000	60,000	13,500	11,250	6,000	6,570
June	1,35,000	60,000	14,250	14,000	7,000	7,000

Other information:

- i) Period of credit allowed by suppliers - 2 months.
 - ii) 20% of sales is for cash and period of credit allowed to customers for credit sales in one month.
 - iii) Delay in payment of wages and all expenses one month.
 - iv) Income tax of Rs. 57,000 is due to be paid on 15.06.2012.
 - v) The company is to pay dividends to shareholders and bonus to workers of Rs. 15,000 and Rs. 22,500 respectively in the month of April.
 - vi) Plant has been ordered and is expected to be received and paid in May. It will cost Rs. 1,20,000.
6. A manufacturing company submits the following figures of product 'X' for the first quarter 2012: rgpvonline.com
Sales (in units)
January 50,000
February 40,000
March 60,000
Selling price per unit Rs. 100.
Target of first quarter 2009:
Sales units increase by 20% selling price increase by 10%
prepare the sales budget.
 7. Explain the different types of Budget.
 8. Describe the tools and techniques used in management accounting.

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