



PAPER ID-310113

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Subject Code: KMB1302

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MBA-INT

(SEM III) THEORY EXAMINATION 2023-24

MANAGEMENT ACCOUNTING

M.MARKS: 100

TIME: 3 HRS

5. Attempt any *one* part of the following:

a.	What are the various classifications of ratios? Clearly discuss..	10	
b.	Calculate the current ratio and quick ratio from the following information: Working capital Rs. 9,60,000; Total debts Rs.20,80,000; Long-term Liabilities Rs.16,00,000; Stock Rs.4,00,000; Prepaid expenses Rs. 80,000.	10	

6. Attempt any *one* part of the following:

a.	Clearly discuss the steps of Preparing Schedule of Working Capital Changes.	10	
b.	Clearly discuss various types of budgets.	10	

7. Attempt any *one* part of the following:

a.	Prepare a Flexible Budget for the production at 80% and 100% activity on the basis of following information: <table style="margin-left: 40px;"> <tr> <td>Production at 50% capacity</td> <td>5,000 units</td> </tr> <tr> <td>Raw Material</td> <td>Rs. 80 per unit</td> </tr> <tr> <td>Direct labour</td> <td>Rs. 50 per unit</td> </tr> <tr> <td>Direct Expenses</td> <td>Rs. 15 per unit</td> </tr> <tr> <td>Factory Overhead</td> <td>Rs. 50,000 (50% fixed)</td> </tr> <tr> <td>Administration Overhead</td> <td>Rs. 60,000(60% variable)</td> </tr> </table>	Production at 50% capacity	5,000 units	Raw Material	Rs. 80 per unit	Direct labour	Rs. 50 per unit	Direct Expenses	Rs. 15 per unit	Factory Overhead	Rs. 50,000 (50% fixed)	Administration Overhead	Rs. 60,000(60% variable)	10	
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Administration Overhead	Rs. 60,000(60% variable)														
b.	Following data are collected from the record of a manufacturing unit of scooter : Selling price of a scooter is Rs. 32,000 Fixed cost of a scooter is Rs. 2,000 Variable cost of a scooter is Rs. 23,000 In the given period 1000 scooters were sold. Calculate break -even point of the company and how many scooters should be sold to earn the same profit, if company reduces the selling price of scooter by Rs. 2000 per scooter?	10													