

University of Pune
Department of Management Sciences
MBA-BT Semester I
Semester End Exams Nov 2013
105-Managerial Accounting

Question Paper: 50marks
Use of calculator is permitted

Time: 3Hrs

Section 1: Answer any two (20 Marks)

- Q1.** Explain the rules of Accounting
Q2. Explain the Terms Depreciation and Goodwill.
Q3. Explain Material purchase procedure

Section 2: Solve any Two (30 Marks)

Q4 a. P Ltd is working at 50% capacity and produces 1,000 units. The costs per unit are as follows:

Particulars	Rs/Unit	
Material	100	
Labour	30	
Factory Overheads	30	Rs.12 Fixed
Administrative Overheads	20	Rs.10 Fixed
Total Cost	180	

Prepare a Flexible Budget at 60% capacity i.e. for 1200 units.

(10 Marks)

Q4 b. xyz gives you the following information

(5 Marks)

Sales Rs 6,00,000
Variable overheads Rs 3,00,000
Fixed cost Rs1,80,000

- Calculate 1. Break even point
2. P.V. Ratio
3. Margin of safety

Q5a. From the following particulars prepare a cost sheet for 1000 units of production

(10 Marks)

Direct material Rs 2,00,000
Direct labour Rs 1,45,000
Factory maintenance cost Rs 33,000
Manufacturing expenses Rs 57,000
Depreciation on machinery Rs 6,000
Office Expenses Rs 8,000
Printing charges Rs 3,500
Salesman's commission Rs 500
Publicity Charges Rs 4500
Profit Rs 600