

Format of Assignment Booklet for Placed Students of BBA VI Semester

Subject: ACCOUNTING FOR MANAGERIAL DECISION MAKING

Paper Code: BBA - 603

BBA-6th C

MCQ:

Q1: Management accountant and its functions?

Q2: What are Marginal Costing and its features?

Q3: What are Zero based budgeting & Performance budgeting. Explain its differences in details?

Q4: What is standard costing and what are the steps and advantages?

CASE EVALUATION-01:

STANDARD:

Material for 70kg finished products 100Kg

Price of Material: Rs.1 per kg

ACTUAL:

Output: 2,10,000Kg

Material Used: 2,80,000 Kg.

Cost of Materials Rs. 2,52,000

Calculate: Material Usage Variance, Material Price Variance, Material Cost Variance

CASE EVALUATION-02

The expenses budgeted for production of **1,000 units** in a factory is furnished below:

	PER UNIT
Material Cost	700
Labour Cost	250
Variable overheads	200
Selling expenses (20% fixed)	130
Administrative expenses(2,00,000)	200
Total Cost	1480

Prepare a budget for production of 600 units and 800 units assuming administrative expenses are rigid for all level of production.

ASSIGNMENT AGAINST WORKSHOP

From the following Balance Sheets of X Ltd. As on 31.03.2020 and 31.03.2021. Prepare a cash flow statement. Balance Sheet as at 31st March, 2020 and 2021

Particulars	Note No.	Figure as at the end of 31.3.2020 (Rs.)	Figure as at the end of 31.3.2021 (Rs.)
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share capital		45,000	65,000
(b) Reserves and surplus		25,000	42,500
Current liabilities			
Trade payables		8,700	11,000
Total		78,700	1,18,500
II. ASSETS			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible Assets		46,700	83,000
(2) Current Assets			
Inventories		11,000	13,000
Trade receivables		18,000	19,500
Cash and cash equivalents		3,000	3,000
Total		78,700	1,18,500

Note to Accounts

Particulars	Figure as at the end of 31.3.2020 (Rs.)	Figure as at the end of 31.3.2021 (Rs.)
Note No. 1. Reserve and Surplus: General Reserve	15,000	27,500
Balance in Statement of P&L A/c	10,000	15,000
Total	25,000	42,500

Additional Information :

- (i) Depreciation on fixed assets for the year 2020-21 was Rs. 14,700.
- (ii) An interim dividend of Rs. 7,000 has been paid to the shareholders during the year.

ASSIGNMENT AGAINST CLASS PRESENTATION

Q:1 Calculate 'Liquidity Ratio' from the following information:

Current liabilities = Rs. 50,000

Current assets = Rs. 80,000

Inventories = Rs. 20,000

Advance tax = Rs. 5,000

Prepaid expenses = Rs. 5,000

Q2: From the following information, calculate 'inventory turnover ratio':

Inventory in the beginning = 18,000

Inventory at the end = 22,000

Net purchases = 46,000

Wages = 14,000

Revenue from operations = 80,000

Carriage inwards = 4,000