

Roll No. ....

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BCQ/A-15

21132

MANAGEMENT ACCOUNTING AND FINANCIAL  
MANAGEMENT

Time : Three Hours] [Maximum Marks : { Pvt./Reappear : 90  
DCC. : 100

**Note :** Attempt *five* questions in all, selecting at least *one* question but not more than *two* questions from each unit. All questions carry equal marks.

**नोट :** प्रत्येक इकाई से कम-से-कम एक प्रश्न और अधिकतम दो प्रश्न चुनते हुए, कुल पाँच प्रश्नों के उत्तर दीजिए। सभी प्रश्नों के अंक समान हैं।

UNIT-I ( इकाई-I )

1. Define Management Accounting. What is its utility for Management ? Explain its limitations. 18 (20)  
प्रबंधकीय लेखांकन की परिभाषा दें। प्रबंध के लिए इसका क्या उपयोग है? इसकी कमियों का वर्णन करें।
2. From the following particulars of AB Co., prepare its Balance-sheet : 18 (20)  
Fixed Assets Turnover Ratio 1 : 2  
Debt Collection Period Two months  
Gross Profit 25%  
Consumption of Raw Materials 40% of cost  
(of goods sold)

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[P.T.O.]

Stock of Raw Materials

4 months  
consumption

Finished Goods

20% of turnover  
at cost

Fixed Assets to Current Assets

1 : 1

Long term loan to Current liability

1 : 3

Capital to Reserves

5 : 2

Value of Fixed Assets

₹ 10,50,000

3. From the following Balance-sheets of X Ltd., you are required to prepare the following :  
18(20)

(a) A Schedule of Changes in Working Capital.

(b) Funds Flow Statement.

Liabilities	2002 ₹	2003 ₹	Assets	2002 ₹	2003 ₹
Share Capital	1,00,000	1,00,000	Goodwill	12,000	10,000
General Reserve	14,000	18,000	Building	40,000	36,000
Profit & Loss A/c	16,000	13,000	Investment	10,000	13,000
Sundry Creditors	8,000	5,400	Plant	37,000	36,000
Bills Payable	1,200	800	Stock	30,000	23,400
Prov. for taxation	16,000	18,000	Bills Receivable	2,000	3,200
Prov. for Doubtful			Debtors	18,000	19,000
Debtors	400	600	Cash	6,600	15,200
Total	1,55,600	1,55,800		1,55,600	1,55,800

The following additional informations have also been given :

(i) Depreciation charged on Plant was ₹ 4,000 and on Building ₹ 4,000.

(ii) Provision for taxation of ₹ 19,000 was made during the year 2003.

(iii) Interim dividend of ₹ 8,000 was paid during the year 2003.

#### UNIT-II (इकाई-II)

4. Define Financial Management. Explain the modern approach of Financial management in detail. 18 (20)

वित्तीय प्रबंधन की परिभाषा दें। इसके आधुनिक दृष्टिकोण की विस्तारपूर्वक चर्चा करें।

5. What is Under Capitalisation ? Discuss its causes and remedies. 18 (20)

अल्प पूंजीकरण क्या है? इसके कारण और उपचारों का वर्णन करें।

6. A company has purchased patent right for ₹ 60,000 for a period of three years. The future earnings after taxes (EAT) are given below : 18 (20)

Year	EAT (₹)
1	10,000
2	10,000
3	10,000

Compute the following by assuming that depreciation is provided on Straight Line basis :

- Pay-back Period.
- Average Rate of Return.
- Internal Rate of Return.
- NPV at 15% Discount rate.

7. Explain the objectives and characteristics of a sound financial plan. 18 (20)

एक अच्छी वित्तीय योजना के उद्देश्यों एवं विशेषताओं के बारे में बताएं।

### UNIT-III ( इकाई-III )

8. Explain the Net Income (NI) Approach to Capital structure in detail. 18 (20)

पूँजी ढांचे की शुद्ध आय विधि (NI Approach) का विस्तारपूर्वक वर्णन करें।

9. What is the Walter's model of dividend, explain. What are its limitations ? 18 (20)

लाभांश का वाल्टर मॉडल क्या है? वर्णन करें। इसकी कमियाँ क्या हैं?

10. Define the concept of Working capital. Explain the approaches to determine the financing of Current assets. 18 (20)

कार्यशील पूँजी की अवधारणा की परिभाषा दें। चालू सम्पत्तियों की वित्त व्यवस्था से संबंधित दृष्टिकोण का वर्णन करें।