JAYPEE UNIVERSITY OF INFORMATION TECHNOLOGY, WAKNAGHAT

Make-up Examination-Nov-2025

COURSE CODE (CREDITS): 23BB1HS313 MAX. MARKS: 25

COURSE NAME: Management Accounting

COURSE INSTRUCTORS: TGM MAX. TIME: 1 Hour 30 Minutes

Note: Note: *(a) All questions are compulsory.*

(b) The candidate is allowed to make Suitable numeric assumptions wherever required for solving problems

(c) Use of calculators is allowed.

Q.No	Question	CO	Marks
Q1	The Expenses for the production of 5,000 units in a factory are given as follows: **Particulars** — **Per unit (Rs.)** Materials 50 Labour 20 Variable Overheads 15 Fixed Overheads (Rs. 50,000) 10 Administrative Overheads (5% variable) 10 Selling expenses (20% fixed) 6 Distribution expenses (10% fixed) 5 Total cost of sales per unit Rs. 110 Prepare a cost of production budget for an output of 7000 units.		5
Q2	From the following data, calculate the break-even point of sales in rupees: Selling price Rs.20 Variable cost per unit: Manufacturing Rs.10 Selling Rs.5 Overhead (fixed): Factory overheads Rs.500000 Selling overheads Rs.200000		5
Q3	Two businesses S.V.P. Ltd., and T.R.R. Ltd., sell the same type of product in the same type of market. Their budgeted Profit and Loss Accounts for the coming year are as follows: S.V.P. Ltd. — T.R.R. Ltd. Rs. — Rs. Sales 150000 — 150000		4

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	Less: Variable cost 120000 100000 Fixed cost 15000 35000 ------------ ------------ Budgeted Net Profit 15000 15000 ------------ ------------ **You are required to:** Calculate break-even point of each business. Calculate the sales volume at which each business will earn Rs.5000/- profit. State which business is likely to earn greater profit in conditions of: Heavy demand for the product Low demand for the product Briefly give your reasons.			
Q4	What are the advantages of budgetary control. Explain briefly.			5
Q5	Write short notes on a) cash budget b) Cost sheet c) two uses of break even analysis.			2*3=6