R A N - 2 0 0 8 0 0 0 2 0 5 0 3 0 0 0 1

RAN-2008000205030001

T.Y.B.Com. (Sem. - V) Examination March - 2026
Management Accounting (Paper - VI)

[Total Marks: 50

સૂચના : / Instructions

(1) ઉપરોક્ત દર્શાવેલ વિગતો ઉત્તરવહી પર અવશ્ય લખવી.
Fill up strictly the above details on your answer book

Seat No.:

Student's Signature

Q.1. Answer the following questions. (10)

(1) Find out the Gross Profit from the following information of Raj Ltd.
Operating ratio 80% Cost of sale 60% Operating Expenses Rs.3,60,000

(2) The P.VRatio of a company is 70% and total variable cost is Rs. 1,50,000. Sale value at BEP is Rs.3,00,000 Calculate Net Profit

(3) Find out operating expenses from the particulars given below.
Stock Turnover ratio 8 times
Average Stock Rs. 90,000
Cost of Goods Sold 60%
Net Profit (after deducting50% tax) Rs. 1,75,000

(4) From the following information, find out the Break-even point and net profit:
(1) Margin of safety: Rs. 1,44,000
(2) Percentage of margin of safety with sale: 75%
(3) Total cost: Rs. 93,600

(5) Meaning of Margin of Safety

Q.2. The Following information regarding Roshan Ltd. Is available for the year ended on 31-03-25: (14)

Particular	Rs.
Cost of goods sold	40,00,000
Net profit (after tax deducted at 50%)	3,75,000
Equity share capital	20,00,000
10% preference share capital	8,00,000
12% debenture	8,00,000
10% long term loan	2,00,000
Retained earnings	8,00,000
Fixed assets	32,00,000
Current assets	22,00,000
Gross Profit	10,00,000
Debentures Discount	40,000

From the above information you are required to calculate following ratios

(1) Gross profit ratio

(2) Operating ratio

(3) Interest expense ratio

(4) Propriety Ratio

(5) Net profit ratio

(6) Gearing ratio

(7) Long term fund to fixed assets ratio

Q.3. (A) The following information is taken from the books of Vijay Ltd **(10)**

Particulars	February (Rs.)	March (Rs.)
TotalCost	11.25,000	13.25,000
Profit	1.25.000	1,75,000

Calculate

(1) P.V.Ratio

(2) Fixed Expenses.

(3) Break-evenpoint

(4) Sales to earn profit of Rs.2,50,000.

(5) Sales to earn a profit of Rs.6,00,000.

(B) The following information received from Piyush Ltd. **(04)**

Cost of Sale Rs.22,50,000

Rate of profit on sales 20%

Actually sales are 150% of safety margin.

Calculate

(1) Total fixed costs.

(2) Profit volume ratio.

Q.4. **Write a short Note:** **(I2)**

(1) Functions of Management Accounting,

(2) Objectives of Financial Statements.

(3) Assumption and Marginal Costing