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Paper 12 Management Accounting

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Note:

1. Chapters numbers are as per ICMAI Study Material.
2. Test Series is Valid up to June 26.
3. Evaluation by Qualified Chartered Accountants along with proper remarks.

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Sample Checked sheets :

Particulars	Dr	Particulars	Cr
Increasing Stock	3000	By Sales	24,000
To Purchases	15,000	By 20% Profit on 10,000	12,000
To Less Furniture	1,500		
To Wages	3000	By Hire Purchase	2,000
		By 30% on 3,000	900
To Gross Profit	9,500	By closing stock	1,000
	12,000		
Inaccurate adjustments affect whole answer			
To Salaries	1,000	By Cr.P.	9,500
To Printing & Stationery	500	By Profit on H.P.	6,000
To Postage	200		
To Rent	1,000	By Provision for Bad Debts (Old)	8,000
To Insurance	4,000		
To Dep. on Equipmt	1,000		
To Interest	2,000		
To Interest 2000 + 0.5 400	2,400		
To Provision for Bad Debts	1,400		
To Loss on Sale	500		
To D.P.	1,400		
To Provision for Bad Debts (New)	3,000		
To Furniture	3,500		
To Net Profit	1,000		
	1,09,900		1,09,900

You were doing well in the beginning but did wrong in the last part. Try to add all required entries. Some necessary calculation are missing here due to which final answer differ.

Management Accounting - Intro

→ Planning: Management accounting helps to plan various things for making business and it plans for the future of the organization. **Include more relevant and substantive points in your answers to enhance scoring.**

→ Controlling: Management accounting helps to control the business and various rules.

→ Costing: It contributes different segments/ departments of the organization. **3.5 Marks**

→ Communication: Management accounting helps to communicate the whole of the organization.

→ Tax Accounting: Management accounting will help in computing and paying tax. **Motification and Presentation of Data:** Data collected from financial statements and other sources is not readily understandable to the management. The data is modified and presented to the management in such a way that it is useful to the management.

→ Reporting: Management accounting will report the decision and others for the management to take better step.

→ Interpret: Management accounting can interpret and give results with its tools.

→ Financial Evaluation: It includes the financial statements and interest to make.

Supplying Information to Various Levels of Management: Every level of management requires information for decision-making and policy execution. Top-level management takes broad policy decisions, leaving day-to-day decisions to lower management for execution. Supply of right information, at proper time, increases efficiency at all levels.

Q.4 b

i) $W = \frac{D}{P_0} \times 100$
 $W = \frac{2.5 \times 100}{20} = 12.5\%$

ii) $K_p = \frac{\text{Interest} (1-t)}{NP}$
 $= \frac{12 (1-0.30)}{100} = 8.4\%$

iii) $K_p = \frac{D}{NP} \times 100$
 $= \frac{2}{100} \times 100 = 2\%$

2 Marks

Your knowledge over this topic didn't meet question requirements you have to do more practice and hard work over it.

Book value capital structure

Source of fund	Amount	Weight	Interest	WACC
Equity loan	12,000	0.75	11.5%	13.12
9% preference share	1,000	0.06	9.0%	5.94
17% debentures	3,000	0.19	17%	13.23
	16,000			13.87

Question 2 Marks 1.5

(i) Re-order quantity
 $EOQ = \sqrt{\frac{2 \times \text{Monthly demand} \times \text{Cost per order}}{\text{Cost per unit per year}}}$
 $= \sqrt{\frac{2 \times 1,500 \times 12 \times 20}{0.10}} = 1,500$

(ii) Re-order level = Maximum usage x maximum period
 $= 150 \times 6 = 900$

(iii) Minimum stock level = Re-order level - Normal usage x normal Re-order period
 $= 900 - (500 \times 6.5) = 6,000 - 500 \times 6.5 = 6,000 - 3,250 = 2,750$

(iv) Maximum stock level = Re-order level + Re-order quantity
 $= 900 + 1,500 = 2,400$

(v) Average Stock level = Minimum Stock level + Maximum Stock level / 2
 $= \frac{2,750 + 2,400}{2} = 2,575$

(vi) Average Stock level = Minimum Stock level + (1/2) (Re-order quantity)
 $= 2,750 + (1/2) (3,873) = 4,687$ units

Q.3

Complete list of the list of the following are 23 ABC 23-2000-200

Basic (10000 x 10)	1,00,000
DD (50000 x 10)	5,00,000
Commission at 5% of 5000	25,000
R.P. by contractor (10)	1,00,000
Interest at 12% (10)	1,20,000
Self loan (100000)	1,00,000
Equipment (100000)	1,00,000
Interest on Equipmt (100000 x 12)	12,00,000
Less: 10% on 100000 (100000 x 10)	(10,00,000)
Standard deduction (50,000)	(50,000)
	16,11,400

You need to add all the required systematic adjustment accurately. Refer suggested answer and rectify your mistakes for better scoring in future.

Interest on F.P. can claim complete 10%

Salary for the purpose of Rent free accommodation
 Salary = Basic P.G.A. + Bonus + Commission + All taxable allowance
 $= 7,25,000 + 3,10,000 + 1,30,000 + 20,00,000 - 3,600 = 30,000$
 $= 32,77,800$

Question 3

Objectives of Operations Management: There are two main objectives that Operations Management concerns with:

- 1) Customer Service: Every company focuses on the providing better services to the customer which ensure higher organization in the market for the company. It leads to long term growth.
- 2) Resource Utilization: It is the key objective it concerns with optimum utilization of available resources & limited resources to create maximum possible output.

Operations management is concerned essentially with the utilization of resources, i.e. obtaining maximum effect from resources or maximizing their use under various constraints. The extent of the utilization of the resources potential might be expressed in terms of the proportion of resources under-used or unoccupied, space utilization, levels of activity, etc.

- 1) Capacity Management
- 2) Layout Design
- 3) Quality Control
- 4) Production and Management Control
- 5) Material Management
- 6) Inventory Management
- 7) Machine Management

Although your concept are clear but you have to add more content in these points to make your answer more elaborate.

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