**DBB2203 Management Accounting**

**Assignment Set – 1**

1. What is material variance and its types? Explain each variance with examples and formulas.

2. What do you mean by Cash Flow Statement. How Cash Flow Statement is different from Fund flow Statement.

3. Prepare Flexible Budget at 50%, 70% and 90 % Capacity.

|  |  |
| --- | --- |
| Production at 50% Capacity | 5,000 Units |
| Raw Materials | Rs. 50 per unit |
| Direct Labor | Rs.40 per unit |
| Direct Expenses | Rs.20 per unit |
| Factory Expenses (Rent) | Rs.50,000 (Fixed) |
| Office Rent | Rs. 20,000 (Fixed) |
| Administration Expenses | Rs.60,000 (60 %Variable) |
| Distribution Expenses | Rs. 20,000 (40 % Variable) |
| Variable Factory Expenses | Rs. 10 per unit |

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**Assignment Set – 2**

4. Write a note on:

a. Functions of Management Accounting

b. Difference between Management accounting and financial accounting

5. XYZ company expects the following net cash inflows for the next five years: Rs 20,000, Rs.25,000, Rs.30,000, Rs.35,000, and Rs.40,000 respectively from the Project. The initial investment of project is Rs.50,000.

6. Statement of Profit and Loss of XYZ Ltd.

|  |  |  |
| --- | --- | --- |
| **Particulars** | **31st March 2023** | **31st March 2024** |
| I. Revenue from Operation (Sales) | 7,00,000 | 8,50,000 |
| II. Other Income | 30,000 | 30,000 |
| III. Total Revenue (I+II) | 7,30,000 | 8,80,000 |
| IV. Expenses |  |  |
| a. Material Consumed | 3,30,000 | 4,20,000 |
| b. Manufacturing Expenses | 1,20,000 | 1,30,000 |
| c. Other Expenses | 1,20,000 | 1,30,000 |
| Total | 5,70,000 | 6,80,000 |
| V. Profit Before Tax (III-IV) | 1,60,000 | 2,00,000 |
| VI. Tax @ 50% | 80,000 | 1,00,000 |
| VII. Profit After Tax (V-VI) | 80,000 | 1,00,000 |

Questions:

a. Prepare a Common Size Statement of Profit and Loss.

b. As a management accountant, write an interpretation of the Common Size Statement of Profit and Loss.

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