



K23U 2281

Reg. No. :

Name :



**V Semester B.B.A./B.B.A.(R.T.M.) Degree (C.B.C.S.S. – O.B.E.-Regular/
Supplementary/Improvement) Examination, November 2023
(2019 – 2021 Admissions)**

Core Course

5B11BBA/BBA(RTM) : ACCOUNTING FOR MANAGEMENT

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **all** questions, **each** carry **one** mark.

1. What is management reporting ?
2. What do you mean by Cost Volume Profit Analysis ?
3. What is a Cost Centre ?
4. What is Budget Committee ?
5. What do you mean by Solvency Ratio ?
6. For which kind of firm is Process Costing appropriate ?

(6×1=6)

PART – B

Answer **any 6** questions, **each** carry **2** marks.

7. Write the difference between Absorption Costing and Marginal Costing.
8. What is Variance Analysis ?
9. What is a Budget Key Factor ?
10. What are the elements of Cost ?
11. Write the methods of preparing Cash Budget.

P.T.O.

K23U 2281

-2-



12. What is P/V ratio ?
13. What is Outlay Cost ?
14. Equity Capital – 1,70,000, Preference Capital-80,000, Profit and Loss-25,000, Debentures-80,000, Creditors-70,000.
- Compute Debt-equity ratio. (6×2=12)

PART – C

Answer **any four** questions, **each** carry **3** marks.

15. Differentiate Fixed Budget and Flexible Budget.
16. Explain in detail the nature of liquidity ratios.
17. Elaborate the objectives of Cost Accounting.
18. Given the following data :

Year	Sales Rs.	Profit Rs.
2004	80,000	17,000
2005	1,90,000	50,000

Find out the

- a) P/V Ratio
- b) Contribution
- c) Fixed Cost.

19. The expenses for the production of 500 units in a factory are given as follows :

Materials	30
Labour	20
Variable Overhead	15
Fixed Overhead (5,000)	10
Administrative overhead (20% variable)	10
	85

Prepare a Budget for 800 Units.



- 20. Standard production 400 units
 - Standard Hours 2000 hrs.
 - Wage rate/hour Rs. 8
 - Actual Production 340 units
 - Actual Hrs. 1800 hrs.
 - Actual wage rate paid Rs. 8.40/hour
- Compute Labour Cost Variance (LCV).

(4x3=12)

PART - D

Answer any two questions, each carry 5 marks.

- 21. Explain the advantages and disadvantages of Standard Costing.
- 22. Explain the classification of Cost.
- 23. Following is the Balance Sheet of Sunrise Ltd.

Liabilities	Amount Rs.	Assets	Amount Rs.
Creditors	70,000	Bank	2,000
8% Debentures	80,000	Debtors	54,000
9% Preference Share Capital	80,000	Closing Stock	30,000
Equity Share Capital	1,80,000	Fixed Assets	3,40,000
Profit and Loss Account	20,000	Bill receivable	4,000
	4,30,000		4,30,000

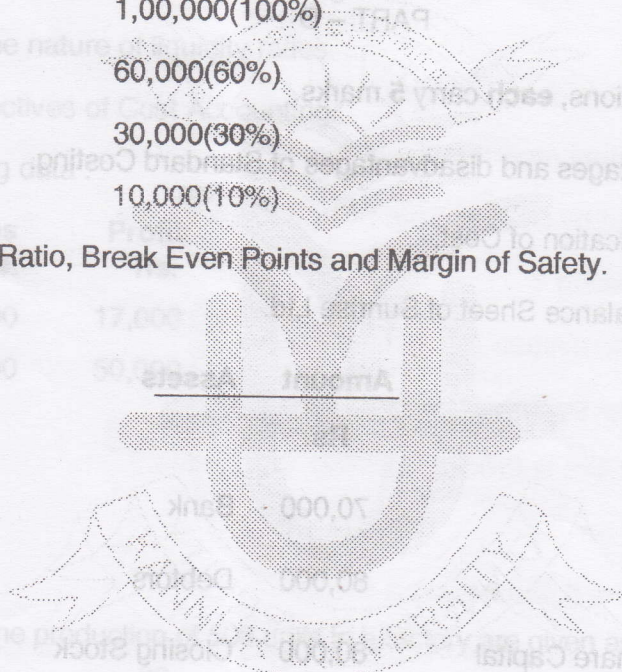


12. Calculate :
13. 1) Debt Equity ratio
 14. 2) Current ratio
 15. 3) Quick ratio
 16. 4) Fixed assets to Shareholders ratio
 17. 5) Proprietary ratio.

24. Given the following data :

Sales	1,00,000(100%)
Variable Costs	60,000(60%)
Fixed Costs	30,000(30%)
Net Profit	10,000(10%)

Find out the P/V Ratio, Break Even Points and Margin of Safety. **(2x5=10)**



Equity Share Capital	1,80,000	Fixed Assets	3,40,000
Preference Share Capital	20,000	Bill receivable	4,000
Profit and Loss Account	4,30,000	Administrative	10
		Variable overhead	51
		Labour	3,40,000
		Materials	30,000



K22U 2233

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Core Course
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PART – A

Answer **all** questions, **each** carries **one** mark.

1. What is Fixed Cost ?
2. What do you mean by Factory Cost ?
3. Define Current Ratio.
4. Define Marginal Cost.
5. What is P/V Ratio ?
6. Explain Material Mix Variance. (6×1=6)

PART – B

Answer **any six** questions, **each** carries **two** marks.

7. Briefly explain Labour Cost Variance.
8. Write short note on "Cash Budget".
9. Debentures Rs. 2,20,000, Creditors Rs. 1,00,000, Bills payable Rs. 50,000, Equity Shareholders Fund Rs. 5,20,000. Calculate Debt Equity Ratio.

P.T.O.



10. The following relate to a concern for a particular period.

Sales – 10000 units at Rs. 50 each.

Variable cost – Rs. 30 per unit, Fixed cost – Rs. 1,00,000

Calculate P/V ratio.

11. What are the functions of Management Accounting ?

12. Discuss the element-wise classification of Cost.

13. What are the steps involved in Budgetary Control ?

14. What do you mean by Analysis of Financial Statements ?

(6×2=12)

PART – C

Answer **any four** questions, **each** carries **three** marks.

15. The following information relates to a manufacturing company.

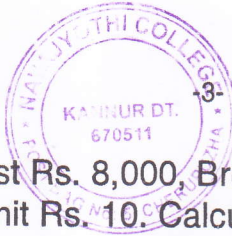
Direct Materials consumed Rs. 18,000, Direct Labour paid Rs. 12,000,
Direct Expenses Rs. 4,000, Factory Overheads Rs. 6,000, Administrative
Overheads Rs. 4,500, Selling and Distribution Overheads Rs. 2,500.

1000 units are produced during the period and all the units produced are
sold at Rs. 55 per unit. Prepare a Cost Sheet.

16. A product requires 100 Kgs of materials at the rate of Rs. 40 per Kg. The
actual consumption of material for the manufacturing of that product came to
120 Kgs of materials at the rate of Rs. 45 per Kg. Calculate : 1) Material Cost
Variance 2) Material Price Variance 3) Material Usage Variance.

17. Following is the Trading Account of SS Ltd. Calculate Stock Turnover Ratio.

Particulars	Rs.	Particulars	Rs.
Opening stock	80,000	Sales	3,30,000
Purchases	2,00,000	Closing stock	70,000
Wages	20,000		
Carriage	10,000		
Gross Profit c/d	90,000		
	4,00,000		4,00,000



K22U 2233

18. You are given : Fixed cost Rs. 8,000, Break even units 4000, Sales 6000 units, selling price per unit Rs. 10. Calculate variable cost per unit.

19. What are the objectives of cost classification ?

20. What is Variance Analysis ?

(4×3=12)

PART – D

Answer **any two** questions, **each** carries **5** marks.

21. Define a flexible budget. Mention the special features of flexible budget. Explain its importance as a tool of control and budgeting technique.

22. From the following data of a company you are required to calculate :

1) Current ratio 2) Debt equity ratio 3) Solvency ratio.

Share capital Rs. 20,00,000, Debentures Rs. 10,00,000, Current liabilities Rs. 10,00,000, Fixed assets Rs. 24,00,000, Current assets Rs. 16,00,000.

23. The following relate to a concern for two successive periods.

Years	Sales	Profit
2020	3,00,000	40,000
2021	4,00,000	80,000

Calculate :

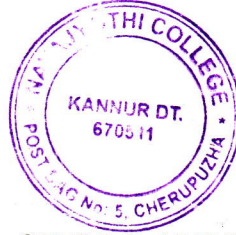
1) P/V ratio

2) Profit at a sale of Rs. 5,00,000

3) Sales to earn a profit of Rs. 60,000.

24. What are the advantages of standard costing system ? List out its limitations.

(2×5=10)



K21U 4654

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Time : 3 Hours

Max. Marks : 40

PART – A

Answer **all** questions. **Each** question carries **1** mark.

1. What is trend analysis ?
2. What is conversion cost ?
3. What are liquidity ratios ?
4. Define contribution.
5. What is variance analysis ?
6. Define budgetary control.

(6×1=6)

PART – B

Answer **any six** questions. **Each** question carries **2** marks.

7. State the functions of management accounting.
8. What are the limitations of financial statement analysis ?
9. Distinguish between marginal costing and absorption costing.
10. What are advantages of ratio analysis ?
11. Find out current assets when current ratio is 2.4 and working capital is Rs. 1, 40,000.

P.T.O.



12. A company estimates that next year it will earn a profit of Rs. 50,000. The budgeted fixed costs and sales are Rs. 2,50,000 and Rs. 9,93,000 respectively. Find out the break-even point for the company.
13. Using the following information, calculate labour variance :
- Direct wages : Rs. 3,000 Standard hours produced : 1,600
- Standard rate per hour : 1.50
- Actual hours paid 1,500 hours, out of which hours not worked (abnormal idle time) are 50.
14. Sale of a product amounts to 200 units per month at Rs. 10 per unit. Fixed cost is Rs. 400 per month and the variable cost is Rs. 6 per unit. There is a proposal to reduce price by 10 per cent. Calculate present and future P/V ratio.

(6×2=12)

PART – C

Answer **any four** questions. **Each** question carries **3** marks.

15. What are the limitations of management accounting ?
16. Explain different types of financial analysis.
17. Calculate Inventory Turnover Ratio and Inventory Conversion Period from the following information :
- Credit sales Rs. 30,000, Cash Sales Rs. 50,000
- Opening Stock Rs. 10,000, Closing Stock Rs. 14,000
- Gross Profit Ratio – 25%
18. Calculate margin of safety
- | | |
|-----------------------|--------------|
| Sales (100,000 units) | Rs. 1,00,000 |
| Variable cost | Rs. 40,000 |
| Fixed cost | Rs. 60,000 |



19. A furniture manufacturer uses Sunmica tops for tables. From the following information find out price variance, usage variance and cost variance.

Standard quantity of Sunmica for table	4 sq ft
Standard price per sq ft of Sunmica	Rs. 5.00
Actual production of tables	1,000
Sunmica actually used	4,300 sq ft
Actual purchase price of Sunmica per sq ft	5.50

20. A Ltd furnishes the following data relating to the manufacture of a standard product during the month of April 2020.

	Rs.
Raw material consumed	15,000
Direct Wages	9,000
Factory overheads (900 machine hrs @Rs. 5 per hour)	4,500
Administration Overhead	20% on work cost
Selling overhead	Rs.50 per unit
Units produced	17,100
Units Sold	16,000 at Rs. 4 per unit

You are required to prepare a cost sheet showing

a) Cost per Unit and

b) Profit for the period and profit per unit.

(4x3=12)

PART – D

Answer **any two** questions. **Each** question carries **5** marks.

21. Explain the scope and objectives of management accounting.

22. Explain the steps involved in the installation of budgetary control system in an organisation.



23. Calculate :

- 1) The amount of fixed expenses.
- 2) The number of units to break-even.
- 3) The number of units to earn a profit of Rs. 40,000.

The selling price per unit can be assumed at Rs. 100.

The company sold in two successive periods 7,000 units and 9,000 units and has incurred a loss of Rs. 10,000 and earned Rs. 10,000 as profit respectively.

24. From the following information, make out a statement of Proprietors' Fund with as many details as possible :

1. Current Ratio	2.5
2. Liquid Ratio	1.5
3. Proprietary Ratio (Fixed Asset/ Proprietors Fund)	0.75
4. Working Capital	Rs. 60,000
5. Reserve and Surplus	Rs. 40,000
6. Bank Overdraft	Rs. 10,000
7. There is no long term Loan or Fictitious asset.	(2×5=10)
