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**(FOR THE CANDIDATES ADMITTED
DURING THE ACADEMIC YEAR 2021 ONLY)**

21UBM411

REG.NO. :

N.G.M.COLLEGE (AUTONOMOUS) : POLLACHI

END-OF-SEMESTER EXAMINATIONS : MAY - 2023

COURSE NAME: B.B.A

MAXIMUM MARKS: 70

SEMESTER: IV

TIME : 3 HOURS

PART - III

COST AND MANAGEMENT ACCOUNTING

SECTION - A (10 X 1 = 10 MARKS)

ANSWER THE FOLLOWING QUESTIONS.

MULTIPLE CHOICE QUESTIONS.

K1

ANSWER THE FOLLOWING IN ONE (OR) TWO SENTENCES. K2

6. What is Cost accounting?
7. Write down the limitations of management accounting.
8. Define budget.
9. What is fund low statement?
10. Write down the uses of ratio.

SECTION – B

(5 X 4 = 20 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS. K3

11. a) Examine the scope of cost accounting.
b) Discover the objectives of cost accounting.

(OR)

(CONTD.....2)

12.a) Describe the functions of management accounting.

(OR)

b) From the following data calculate.

a) P/V Ratio b) variable cost c) Profit

Sales Rs 80,000

Fixed expenses Rs. 15,000

BEP Rs. 50,000

13.a) Describe the advantages of budgetary control .

(OR)

b) Malar Ltd sells two products A and B which are produced its special product division .

Sales for the year 2009 were planned as follows.

	1st quarter	2 nd quarter	3 rd quarter	4 th quarter
Product A	10,000	12,000	13,000	15,000
Product B	5,000	4,500	4,000	3,800

The selling price were Rs. 20 per unit Rs. 50 per unit respectively for A and B .Average sales return are 5% of sales and the discount and bad debts amount to 4 % of the total sales.

Prepare sales budget for the year 2009

14.a) show the fund operations from the following profit and loss A/c

Particular	Rs	Particulars	Rs
To expenses paid	3,00,000	By gross profit	4,50,000
To depreciation	70,000	By gain on sale of land	60,000
To loss on sale of machine	4,000		
To discount	200		
To goodwill	20,000		
To net profit	1,15,800		
	5,10,000		5,10,000

(OR)

b) Discover the uses of cash flow statement.

15.a) Show the limitations of Ratio analysis.

(OR)

b) List out the uses of ratio analysis.

SECTION - C

(4 X 10 = 40 MARKS)

ANSWER ANY FOUR OUT OF SIX QUESTIONS

(16th QUESTION IS COMPULSORY AND ANSWER ANY THREE QUESTIONS (FROM

Qn. No : 17 to 21) K4 & K5

16. Compare financial accounting and management accounting.

17. The following data relate to the manufacture of product during the month of January .

Raw material consumed Rs. 80,000

Direct wages Rs.48,000

Machine hour worked 8,000

Office overhead 10 % of work cost

Selling overhead Rs. 1.50 per unit

Unit produced 4,000

Unit sold 3,600 at Rs. 50 each

Prepare a cost sheet and show a) cost per unit b) profit for the period

(CONTD....2)

18. Explain the advantages and limitations of marginal costing.

19. Comment on a) cash budget b) flexible budget c) sales budget.

20. From the following Balance Sheet of Arvind Ltd .,you are required to prepare a cash flow statement.

Liabilities	1989 Rs	1990 Rs	Assets	1989 Rs	1990 Rs.
Share capital	4,00,000	5,00,000	Cash	60,000	94,000
Trade creditors	1,40,000	90,000	Debtors	2,40,000	2,30,000
Profit and loss A/c	20,000	46,000	Stock	1,60,000	1,80,000
			Land	1,00,000	1,32,000
	5,60,000	6,36,000		5,60,000	6,36,000

21. Anil enterprise presents you the following income statement and request you to compute
 a) operating ratio b) expenses ratio c) operating ratio d) gross profit ratio e) net profit ratio

Particular	Rs	Rs
Sales	8,60,000	
Less : Sales return	60,000	
	
Net sale	8,00,000	
Less : cost of goods sold	3,50,000	
Gross profit	4,50,000	
Non operating incomes:		
Add: profit on sale of investments	30,000	
Income from investments	20,000	
	
	5,00,000	
Less: operating expenses :		
Administration expenses	40,000	
Selling expenses	60,000	
Distribution expenses	20,000	
Non operating expenses		
Finance expenses	30,000	
Loss on sale plant	20,000	
Provision for income tax	30,000	
		2,00,000
Net profit	_____	3,00,000
