

**K24U 2855**

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 2024**

**(2019 to 2022 Admissions)**

**Core Course**

**5B11 BBA/BBA(RTM) : ACCOUNTING FOR MANAGEMENT**

Time : 3 Hours

Max. Marks : 40

**PART – A**

Answer all the questions. Each question carries 1 mark. **(6×1=6)**

1. What do you mean by Management Accounting ?
2. What is Solvency Ratio ?
3. What is Break Even Point Chart ?
4. Explain the term 'Cash Budget'.
5. What do you mean by Material Labour Variance ?
6. What is Budget Committee ?

**PART – B**

Answer any 6 questions. Each question carries 2 marks. **(6×2=12)**

7. Explain the various uses of Cost Accounting.
8. Describe the limitations of Ratio Analysis.
9. Explain the important uses of P/V Ratio.
10. Elaborate the term 'Standard Costing'.
11. Discuss the various types of Solvency ratios.
12. Describe the scope of Cost Accounting.
13. Explain the various steps in preparation of Cash Budgets.

P.T.O.



14. From the information, calculate the P/V ratio, Break Even Point and Margin of Safety.

Sales (1,00,000 units)	₹ 10,00,000
Variable Cost	₹ 5,00,000
Fixed Expenses	₹ 2,00,000

### PART - C

Answer **any 4** questions. **Each** question carries **3** marks.

(4×3=12)

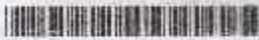
15. Differentiate Fixed budget and Flexible budget.
16. Explain briefly the various types of Liquidity ratios.
17. From the following information is given to you:
- Current ratio = 2.5 : 1
  - Liquidity ratio = 1.5 : 1
  - Working Capital = ₹ 60,000

Find out :

- Current Assets
  - Current Liabilities
  - Liquid Asset.
18. Using the following information, prepare a flexible budget for the production of 80%
- Production at 60% Capacity 600 units
- Raw Materials ₹ 100 per unit
- Direct Labour ₹ 40 per unit
- Direct Expenses ₹ 10 per unit
- Factory Expenses ₹ 40,000 (40) (Fixed)
- Administration Expenses ₹ 30,000 (60% Fixed)
19. The product X requires 80 kgs of materials at the rate of ₹ 15 per kg. The actual consumption of material for the manufacturing of that product came to 75 kgs of materials at the rate of ₹ 17.50 per kg.
- Calculate :
- Material Cost Variance (MCV)
  - Material Price Variance (MPV)
  - Material Usage Variance (MUV)

20. Explain briefly the various Cost Control Techniques.





## PART - D

Answer any 2 questions. Each question carries 5 marks.

(2×5=10)

21. Explain the different application of CVP Analysis in Marginal Costing.
22. Briefly explain the preparation of Cost Sheet in Cost Accounting.
23. The following relate to a concern for successive years 2021 and 2022.

Year	Sales ₹	Profit ₹
2020	4,00,000	1,20,000
2021	6,00,000	2,00,000

Calculate :

- i) P/V ratio
  - ii) Fixed Cost
  - iii) Break even sales.
24. The following information relates to a Toy Gun manufacturing Company for the 3 months ending 31<sup>st</sup> March 2022.

Direct Materials consumed ₹ 10,000

Direct Labour ₹ 12,000

Direct Expenses ₹ 4,000

Factory overheads ₹ 6,000

Administrative overheads ₹ 4,500

Selling and distribution overheads ₹ 2,500

1000 units of toy guns are produced during the period and all the units produced are sold at ₹ 55 per unit. Prepare a cost sheet showing

- a) Prime Cost
- b) Factory Cost
- c) Cost of Production
- d) Cost of Sales
- e) Profit or Loss