23MSU313N/23ISU315N/23RMU313N/23BLU312R

PSG COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

BBA DEGREE EXAMINATION MAY 2025

(Third Semester)

Common to Branches - BUSINESS ADMINISTRATION/ BUSINESS ADMINISTRATION (IS)/ BUSINESS ADMINISTRATION(RM)/ BUSINESS ADMINISTRATION (LOGISTICS)

COST AND MANAGEMENT ACCOUNTING

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

 $(10 \times 1 = 10)$

		ALL questions carry EQUAL marks	K	
Module No.	Question No.	Question	Level	СО
1 .	1	Choose the cost accounting deals with i) Past data ii) Present data iii) Past and present data iv) Past, present and projected data	K1	CO1
1.	2	Show the tender is an estimation ofi) Cost Price ii) Selling price iii) Purchase selling iv) Market price	K2	CO1
	3	Find the bin card is record of only i) Cost ii) Quantity iii) Value iv) Expense	K1	CO2
2	4	Explain the LIFO method of pricing of the material is more suitable i) Material prices are rising ii) Material prices are falling iii) Material prices are fluctuating	K2	CO2
	5	Match the piece workers are paid on the basis of i) Output sold iii) Output in stock iv) Input received	K1	CO3
3	6	Interpret the difference between attendance time and job time is - i) Job time ii) Over time iii) Actual time iv) Idle time	K2	CO3
4	7	Relate the management accounting is concerned with i) Recording of accounting data ii) Recording of cost data iii) Recording of financial data iv) Presentation of interpretation of accounting data	K1	CO4
	8	Demonstrate the standard norm for current ratio i) 1:1 ii) 2:1 iii) 1:2 iv) 1:3	K2	CO4
5	9	What is a marginal cost? i) Prime cost ii) Variable cost iii) Works cost iv) Cost of production	K1	CO5
	10	Extend the contribution is i) Excess of sales over total cost ii) Excess of sales over fixed cost iv) Excess of sales over variable cost	K2	CO5

SECTION - B (35 Marks)

Answer ALL questions

ALL questions carry **EQUAL** Marks $(5 \times 7 = 35)$

Module No.	Question No.	Question	K Level	СО
110.	11.a.	Discover the scope of cost accounting		
	11,0.	(OR)		
1	111	A factory produces 100 units of a commodity. The cost of production is: Materials: 10,000 Wages: 5,000	K3	CO1
L de Maria de Carta d	11.b.	Direct expense: 1,000 Factory overhead 125% on wages, office overhead 20%, on work cost. Expected profit 25% on sales. Simplify the price to be fixed per unit.		

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Identify the minimum stock level, maximum stock level and ordering level from the following particulars: Minimum consumption 10 outs per day Maximum consumption 175 units per day Normal consumption 125 units per day Re order quantity 1,500 units Minimum period for receiving goods 7 days Maximum period for receiving goods 10 days Normal goods 10 day						-			ont/	
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			Toot for : a	Current Asse	ets ii) Curr	ent liabilities				

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-	15.a.	From the following data conclusion. i) P/V Ratio ii) variables cost iii) Profit Sales Rs. 80,000 Fixed expenses Rs. 15,000 Breakeven point Rs. 50,000 (OR)		
5	15.b.	Test for the amount of fixed cost from the following particulars: Rs. Sales 2,50,000 Direct Materials 80,000 Direct Labour 50,000 Variable Overhead 20,000 Profit 60,000	K4	CO5

SECTION -C (30 Marks) Answer ANY THREE questions

ALL questions carry EQUAL Marks $(3 \times 10 = 30)$

Module No.	Question No.	Question						
	110.	Inspect the Prime cost, Face Profit from the following police Direct materials Direct wages Wages of foreman	2,500	Depreciation: Factory plant	500 1,250 2,500			
		Electric power Lighting: Factory Office	500 1,500 500	Directors fees	5,000			
1	16	Oil & Water Rent: Factory Office	500 5,000 2,500	Telephone charges	125	K3	CO1	
·		Repairs & Renewals: Factory plant Office premises	3,500 500	Postage and Telegrams	250			
		Transfer to reserves Discount on shares written off	1,000 500		1,250			
		Dividend Store keeper wages Carriage outward	2,000 1,000 375 10,000	Advertising Warehouse charges	500 1,250 500	•		
2	17	Income tax 10,000 The received side of the Stores Ledger Account shows the following particulars: Jan. 1 Opening Balance:500 units @ Rs.4 Jan. 5 Received from vendor: 200 units @ Rs.4.25 Jan.12 Received from vendor: 150 units @ Rs.4.10 Jan.20 Received from vendor: 300 units @ Rs.4.50 Jan.25 Received from vendor: 400 units @ Rs.4 Issues of material were as follows: Jan. 4- 200 units; Jan. 15- 100 units; Jan. 15- 100 units; Jan. 26- 200 units; Jan. 250 units. Issues are to be priced on the principle of "first in first out". Examine the Stores Ledger Account in respect of the materials for the month of January.						

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Cont...

3	18	Categorize the various classifications of overheads.						K4	CO3
		From the following Take part in fund fl Working Capital fo	ow statemer	it includin	g a schedule	you are received of change	quired to es in		
		Liabilities	31.12.15	31.12.1	Assets	31.12.1	31.12.16		
			Rs.	6		5	Rs.		
				Rs.		Rs.		 	
		Share Capital	70,000	74,000	Cash	9,000	7,800] [
4	19	Debentures	12,000	6,000	Debtors	14,900	17,700	K4	CO4
		Reserve for			Stock	49,200	42,700		
		Doubtful Debts	700	800	Land	20,000	30,000	į	}
		Trade Creditors	10,360	11,840	Goodwill	10,000	5,000	ļ	
		P/L. A/c	10,040	10,560		1.00.100	1.02.200	<u> </u>	}
			1,03,100			1,03,100	1,03,200	ŀ	
		Additional Information:							
		(1) Dividend Paid Rs. 3,500 (2) During the year, land was purchased for Rs. 10,000							
		The following figu	ne year, lan	and profit	e for two p	s. 10,000	available in	ļ	_
		respect of a concer		and prom	s tot two p	ciiods are	avanaoie in		
		Tespect of a contest	11.	Sales R	s. Pro	fit Rs.			
		Period I		1,00,0		15,000			
		Period II		1,20,0	1	23,000		Ì	
5	20	You are required to Simplify:						K4	CO5
		(a) P/V ratio.							
		(b) Fixed cost							
			(c) Break Even Point						
		(d) Profit at an							
		Sales required earn	ing a profit	of Rs. 20,0	000			<u> </u>	

Z-Z-Z END