

Enroll No.

K.E.Society's
Rajarambapu Institute of Technology, Rajaramnagar
 (An Autonomous Institute, affiliated to SUK)
 End Semester Examination (Feb. 2025)
S.Y.B.B.A. Sem- III

Q.P.Code
E1128

Course Code:BBA201

Course Name: Cost and Management Accounting

Day & Date: Tuesday, 4.11.2025

Time : 10.30 am to 1.30 pm

Max Marks: 100

- Instructions:**
- 1) All questions are compulsory.
 - 2) Figures in rounded() brackets within the question, indicate the scheme of marking for respective part of the question, whereas, figures in the first right column indicate total marks for that whole question.
 - 3) CO is the index number of the Course Outcome statement.
 - 4) The Bloom's taxonomy level (BL) for 1,2,3,4,5 and 6 is remember, understand, apply, analyze, evaluate and create respectively.
 - 5) Assume suitable data if necessary.
 - 6) Use of non-programmable calculators is allowed

Marks COs BT Level

Q.1

- (a) Distinguish between Financial Accounting and Management Accounting. 08 CO1 BL 03
- (b) From the following information for the month of May 2023, prepare a Cost Sheet to show the following components: 07 CO1 BL 03
- (a) Prime Cost (b) Factory Cost (c) Cost of Production (d) Total Cost.

Particulars	Rs.	Particulars	Rs.
Director's Remuneration	2,500	Advt.	3,500
Factory Lighting	600	Salesman's Salaries	4,500
Office Rent and rates	1,000	Showroom Rent	900
Plant Repairs	12,000	Sales	1,86,000
Plant Depreciation	4,250	Telephone and Printing	700
Factory Heating	1,000	Printing & Stationery	500
Factory Managers Salary	2,400	Legal Charges	550
Direct Materials	97,000	Factory Wages(Direct)	48,500
Office Salaries	2,600	Factory Rent and Rates	5,500

OR

- (b) Explain Cost Concepts, Cost classification 07 CO1 BL 01



Q.2

- (a) Explain Different Material Pricing Methods- LIFO, FIFO, Simple Average, Weighted Average Method 08 CO1 BL 02
- (b) Illustrate/Prepare a Stores Ledger on FIFO Method.-Year-2024 07 CO1 BL 03
 Dec 1-Opening Balance is 400 units at Rs.4 per unit
 Dec 5-Purchased 600 units at Rs.6 per unit
 Dec 13-Issued 900 units
 Dec 19-Purchased 500 units at Rs.8 per unit
 Dec 25-Issued 550 units
 Dec 29-Purchased 200 units at Rs.10 per unit
 Dec 31-Issued 225 units

OR

- (b) Illustrate/Prepare a Stores Ledger under LIFO method 07 CO1 BL 03
 1st Dec., 2016 Opening Stock is 500 units at Rs.6 per unit
 3rd Dec., 2016 Issued 300 units
 9th Dec., 2016 Purchased 600 units at Rs. 9 per unit
 13th Dec., 2016 Purchased 500 units at Rs.10 per unit
 14th Dec., 2016 Issued 500 units
 15th Dec., 2016 Issued 250 units
 20th Dec., 2016 Purchased 500 units at Rs.12 per unit
 23rd Dec., 2016 Issued 600 units
 27th Dec., 2016 Purchased 250 units at Rs.14 per unit
 29th Dec., 2016 Issued 350 units

Q.3

- (a) Explain Budget and Budgetary Control concept and types of Budget 08 CO3 BL02
- (b) In 1997, the position of X Ltd. was as given below- 07 CO2 BL02

Particulars	Rs.
Fixed Cost	16,000
Variable Cost	96,000
Gross Profit	24,000
Net Profit	8,000
Net Sales	1,20,000

Calculate-

- 1.P/V Ratio
- 2.Break Even Sales
- 3.Sales to earn profit of Rs. 26,000
- 4.Profit at Sales of Rs.1,90,000

OR

- (b) 07 CO3 BL02

Month	Sales (Credit) Rs. (Debtors)	Purchases (Credit) Rs. (Creditors)	Administ ration Exp. Rs.	Selling & Distribution. Exp. Rs.
April	90,000	55,000	9,000	6,000
May	82,000	50,000	9,500	5,000
Jun	94,000	58,000	9,300	4,500
July	78,000	42,000	8,500	6,600
Aug	76,000	49,000	7,000	7,200
Sept.	60,000	44,000	6,000	5,200

You are given the following information:

- Opening Balance for July Rs. 30,000



- Credit Period-
-Allowed to Debtors-2 Months
-Allowed by Creditors-1 month
 - Purchase of Machine in the month of Aug. and payment to make in the same month Rs. 16,000
 - Income Tax Payable in the month of July and Sept. Rs. 6,000
- Prepare Cash Budget for the month of July-Sept.2017

Q.4

- (a) Explain term-Financial Statement Analysis and different tools of analysis 08 CO2 BL01
- (b) Following is the Balance Sheet of X and Co. as in 30.6.2007 07 CO2 BL03

Liabilities	Rs.	Assets	Rs.
Equity Shares of Rs.10 each	1,30,000	Goodwill	90,000
Reserves	35,000	Fixed Assets	1,60,000
Profit & Loss A/C	50,000	Stock	50,000
Secured Loan	80,000	Sundry Debtors	49,000
Sundry Creditors	60,000	Advances	20,000
Bank Overdraft	40,000	Bank Balance	30,000
Provision for Taxation	30,000	Cash in Hand	26,000
Total Rs.	4,25,000	Total Rs.	4,25,000

Calculate: -Current Ratio, Liquid Ratio, Absolute Liquid Ratio

OR

- (b) Explain Ratio Analysis and its types. 07 CO2 BL03

Q.5

- (a) Explain the concept Cash ,Sources and Application of Cash 10 CO2 BL03
- (b) Following is the Balance Sheet of Pravin Enterprises for the year 2001 and 2002 10 CO2 BL03

Liabilities	2001 Rs.	2002 Rs.	Assets	2001 Rs.	2002 Rs.
Share Capital	1,30,000	1,02,800	Building	75,000	55,000
Profit & Loss A/C	55,000	75,000	Machinery	80,000	91,000
Creditors	40,000	42,000	Stock	30,000	25,000
Outstanding Expenses	1,300	500	Debtors	28,000	58,000
Bills Payable	17,000	39,100	Cash in Bank	27,000	22,300
			Cash in Hand	3300	8,100
Total Rs.	2,43,300	2,59,400	Total Rs.	243300	2,59,400

Prepare Cash Flow Statement

Q.6

- (a) Describe concept of Report and Objectives of Report. 10 CO4 BL02
- (b) Explain Reports for Top Level ,Middle and Lower Level Management 10 CO4 BL02

