

Enroll No

K.E.Society's
Rajarambapu Institute of Technology, Rajaramnagar
 (An Empowered Autonomous Institute, affiliated to SUK)
Unit Test -III (2025-26)
S.Y. B.B.A.

Q.P. Code
UT 30 95

Course Code: BBA201

Course Name: Cost and Management Accounting

Day & Date: Thursday, 18.9.2025

Time: 1.00 pm to 2.00 pm

Max Marks- 25

- 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 | BT Level | COs |
|-------|--|-------|----------|-----|
| Q.1 A | Explain Marginal Costing concept and decision making areas where Marginal Costing technique is used? | 04 | 02 | 03 |
| B | Solve the following | 04 | 03 | 03 |

Particulars	Year 2023	
	First Half Year	Second Half Year
Sales	Rs.8,10,000	Rs.10,26,000
Profit earned	Rs.21,000	Rs.64,800

Find

- 1.P/V Ratio
- 2.Fixed Cost
- 3.Break Even Sales
- 4.Desired Sales to earn profit of Rs.64 ,800
- 5.Desired Profit at Sales of Rs.1,08,000

- | | | | | |
|---|--|----|----|----|
| C | The income and expenditure forecast for months of January to June 2008 are given below | 05 | 03 | 03 |
|---|--|----|----|----|

Month	Sales (Credit) Rs. (DEBTORS)	Purchases (Credit) Rs. (CREDITORS)	Wages Rs.	Mfg .Exp. Rs.
Jan	70,000	46,000	10,000	4,500
Feb	72,000	48,000	9,000	4,750
Mar	74,000	43,000	9,000	3,000
Apr	68,000	45,000	7,500	4,750
May	66,000	49,000	8,500	4,000
Jun	60,000	44,000	9,000	4,200

- Opening Balance for April Rs. 30,000
 - Creditors allowed 2-month credit period
 - Debtors are allowed 1-month credit period
- Prepare Cash Budget for the month of Apr.-Jun 2008.



Q.2.

A.Explain Financial Statement Analysis and its techniques

B. Write Ratio Analysis and its types.

C. Write a Short-Note: Comparative Income Statements

Marks	BT Level	COs
05	02	03
04	02	03
03	02	03

