



23124481

**QP CODE: 23124481**

**Reg No** : .....

**Name** : .....

**BBA DEGREE (CBCS) REGULAR / IMPROVEMENT / REAPPEARANCE  
EXAMINATIONS, MAY 2023**

**Second Semester**

Bachelor of Business Administration

**Core Course - BA2CRT06 - COST AND MANAGEMENT ACCOUNTING**

2017 ADMISSION ONWARDS

2BB51A73

Time: 3 Hours

Max. Marks : 80

**Part A**

*Answer any **ten** questions.*

*Each question carries **2** marks.*

1. "Cost accounting as an aid to employees" Comment on it.
2. What is profit centre?
3. What is indirect cost?
4. What is periodic inventory system?
5. Differentiate between normal idle time and abnormal idle time.
6. Distinguish between payment by results and payment by attendance.
7. What do you mean by supplementary costs?
8. List any two needs for reconciliation of cost and financial accounts profits.
9. Define management accounting.
10. What is ZBB?
11. What is BEP?
12. What is angle of incidence? Illustrate it.

(10×2=20)





### Part B

Answer any **six** questions.

Each question carries **5** marks.

13. Distinguish between cost accounting and management accounting.
14. Give a specimen of cost sheet.
15. Calculate EOQ from the following information :  
Annual Consumption : 8,000units  
Cost of ordering : Rs 15 per order  
Cost per unit :Rs. 2.50  
Carrying cost - 10% of average inventory.
16. Differentiate between simple average method and weighted average for material pricing.
17. What is meant by allocation and apportionment of overhead?
18. The following data were obtained from the books of a manufacturing concern for the year ended Des 31, 2018.  
Rent - 8,000  
Repairs to plant - 12,000  
Depreciation of plant - 40,000  
Employer's liability for insurance - 15,000  
Supervision - 20,000  
Fire insurance in respect of stock - 16,000  
Power - 22,000  
Light - 12,000

	Dept. A	Dept. B	Dept. C	Dept. D
Area(sq.mtr)	3,000	3,000	1,000	1,000
Number of employees	80	20	10	10
Total wages	30,000	40,000	20,000	10,000
Value of plant	2,00,000	1,00,000	40,000	20,000
HP of plant	30	20	10	10
Value of stock	1,40,000	1,00,000	80,000	60,000

You are required to prepare primary distribution summary showing the basis of apportionment.

19. What are the essentials of a successful budgetary control system.





20. Explain the characteristics of standard costing.
21. For a particular job, the data are given below:  
 Standard hours - 150 hours  
 Standard rate of wages per hour - Rs. 5  
 Actual hours - 100 hours  
 Actual rate of wages per hour- Rs. 6  
 Calculate: (a) Labour cost variance; (b) Labour rate variance; & (c) Labour efficiency variance.

(6×5=30)

### Part C

Answer any **two** questions.

Each question carries **15** marks.

22. Define cost accounting. State the features and objectives of cost accounting.
23. Explain the term purchasing and give the classification or methods of purchasing. Give its merits and demerits.
24. Following is the profit and loss account for the year ended 31/03/2019.

Particulars	Amount	Particulars	Amount
Materials consumed	75,000		
Wages	52,500		
Works expenses	18,000		
Administrative expenses	6,750	By Sales	14,000
Selling expenses	9,750	Net loss	43,500
Debenture interest	11,500		
Loss of stock	10,000		
	1,83,500		1,83,500

Following information were revealed on comparison:

Works expenses charged in cost books – 17,250/-

Administrative expenses in cost books – 6,885/-

Selling expenses in cost books– 10,000/-

Imputed charges for rent – 11,000/-

Prepare reconciliation statement and ascertain the profit or loss as per cost book.

25. How does financial accounting differs from management accounting?

(2×15=30)

