



K23U 2281

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 2023

(2019 – 2021 Admissions)

Core Course

5B11BBA/BBA(RTM) : ACCOUNTING FOR MANAGEMENT

Time : 3 Hours

Max. Marks : 40

PART – A

Answer **all** questions, **each** carry **one** mark.

1. What is management reporting ?
2. What do you mean by Cost Volume Profit Analysis ?
3. What is a Cost Centre ?
4. What is Budget Committee ?
5. What do you mean by Solvency Ratio ?
6. For which kind of firm is Process Costing appropriate ?

(6×1=6)

PART – B

Answer **any 6** questions, **each** carry **2** marks.

7. Write the difference between Absorption Costing and Marginal Costing.
8. What is Variance Analysis ?
9. What is a Budget Key Factor ?
10. What are the elements of Cost ?
11. Write the methods of preparing Cash Budget.

P.T.O.



12. What is P/V ratio ?
13. What is Outlay Cost ?
14. Equity Capital – 1,70,000, Preference Capital-80,000, Profit and Loss-25,000, Debentures-80,000, Creditors-70,000.

Compute Debt-equity ratio.

(6×2=12)

PART – C

Answer **any four** questions, **each** carry 3 marks.

15. Differentiate Fixed Budget and Flexible Budget.
16. Explain in detail the nature of liquidity ratios.
17. Elaborate the objectives of Cost Accounting.
18. Given the following data

Year	Sales Rs.	Profit Rs.
2004	80,000	17,000
2005	1,90,000	50,000

Find out the

- a) P/V Ratio
- b) Contribution
- c) Fixed Cost.
19. The expenses for the production of 500 units in a factory are given as follows :

Materials	30
Labour	20
Variable Overhead	15
Fixed Overhead (5,000)	10
Administrative overhead (20% variable)	10

85

Prepare a Budget for 800 Units.



20. Standard production	400 units
Standard Hours	2000 hrs.
Wage rate/hour	Rs. 8
Actual Production	340 units
Actual Hrs.	1800 hrs.
Actual wage rate paid	Rs. 8.40/hour

Compute Labour Cost Variance (LCV).

(4×3=12)

PART - D

Answer **any two** questions, each carry 5 marks.

21. Explain the advantages and disadvantages of Standard Costing.
22. Explain the classification of Cost.
23. Following is the Balance Sheet of Sunrise Ltd.

Liabilities	Amount	Assets	Amount
	Rs.		Rs.
Creditors	70,000	Bank	2,000
8% Debentures	80,000	Debtors	54,000
9% Preference Share Capital	80,000	Closing Stock	30,000
Equity Share Capital	1,80,000	Fixed Assets	3,40,000
Profit and Loss Account	20,000	Bill receivable	4,000
	<b>4,30,000</b>		<b>4,30,000</b>

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Calculate :

- 1) Debt Equity ratio
- 2) Current ratio
- 3) Quick ratio
- 4) Fixed assets to Shareholders ratio
- 5) Proprietary ratio.

24. Given the following data :

Sales	1,00,000(100%)
Variable Costs	60,000(60%)
Fixed Costs	30,000(30%)
Net Profit	10,000(10%)

Find out the P/V Ratio, Break Even Points and Margin of Safety. (2×5=10)

