

Reg. No:.....

**Second Year MHA Degree Regular/Supplementary Examinations
September 2019**

Management Accounting and Cost Accounting

(2013 Scheme)

Time: 3 Hours

Total Marks: 100

- *Answer all questions. Draw diagrams wherever necessary*
- *Write section A and section B in separate answer books (32 Pages).*
Do not mix up questions from section A and section B.

QP CODE: 224380

Section A – Management Accounting

Marks: 50

Essay:

(20)

1. From the following particulars ascertain the balance that would appear the pass book as on 31st March 2018.
 - The bank balance as per cash book as on 1st March 2018 was Rs. 18500.
 - Interest of Rs. 1200 is debited only in the pass book.
 - Bank charges debited in the pass book only amounted to Rs. 150.
 - Cheques issued but not cashed prior to 31st March 2018 amounted to Rs. 1500.
 - Interest on investment collected by the bank and credited in the pass book only amounted to Rs. 1000.
 - Cheques paid into the bank but not cleared before 31st March 2018 were Rs. 2000.
 - Rs. 1000 in respect of a dishonored cheque appears only in the pass book.
 - Wrong credit in the pass book Rs. 500.
 - Direct deposit made by the customer in the bank account Rs. 2000.
 - Bank charges Rs. 200 entered twice in the pass book

Short essay:

(10)

2. What is the significance of ratio analysis. Add a note on current ratio, debt equity ratio and stock turnover ratio.

Short notes:

(4x5 =20)

3. Journal and ledger.
4. Meaning of depreciation.
5. Non trading concern.
6. Income & expenditure account and receipt & payment account

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Section B- Cost Accounting

Marks: 50

Essay:

(20)

1. Describe the factors which should be kept in mind while adopting a particular type of wage payment.

Short essay:

(10)

2. The standard material and standard cost per kg of material required for the production of 1 unit of product A is as follows:

Material 5 kg.

Standard Price Rs. 20 per kg.

The actual production and material data are as follows:

400 units of Product A produced.

Materials used 2200 kg.

Price of the Material Rs. 19.80.

Calculate Material Cost Variance (MCV), Material Price Variance (MPV) and Material Usage Variance (MUV)

Short notes:

(4x5=20)

3. Inventory control.
4. VED and ABC in inventory control.
5. Classification of overheads.
6. Blanket rate of absorption of overheads
