

Reg. No:.....

**Second Year MHA Degree Regular/Supplementary Examinations
November 2022
Management Accounting and Cost Accounting
(2013 Scheme)**

Time: 3 Hours

Total Marks: 100

- Answer all questions to the point neatly and legibly • Do not leave any blank pages between answers • Indicate the question number correctly for the answer in the margin space
- Answer all parts of a single question together • Leave sufficient space between answers
- Draw table/diagrams/flow charts 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 relating to city hospital, prepare an income and expenditure A/c and balance sheet as at 31/3/2020.

Receipts and Payments Account			
Receipts	Amount	Payments	Amount
To Opening Cash Balance	7130	By Medicine	30590
To Subscription	5000	By Doctors Honorarium	9000
To Donation	14500	By Salary	37500
To Receipts from Patients	72450	By Office Expenses	12000
		By Closing Balance	9990
TOTAL	99080	TOTAL	99080

Additional Information

Particulars	1/4/2019	31/3/2020
Subscriptions Due	300	500
Subscriptions Received in Advance	100	150
Stock of Medicine	8,810	9,740
Value of Equipment	21,200	20,000
Building	4,00,000	3,80,000

Short essay:

(10)

2. Explain bank reconciliation statement. State the causes responsible for the difference in bank balance between the cash book and pass book.

Short notes:

(4x5 =20)

3. Meaning and significance of ratio.
4. Trading account and balance sheet.
5. Meaning of depreciation and causes of depreciation
6. Gross profit and net profit.

(PTO)

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Section B- Cost Accounting

Marks: 50

Essay:

(20)

1. Define budgetary control and state its main objectives.

Short essay:

(10)

2. From the following calculate Material Cost Variance (MCV), Material Price Variance (MPV) and Material Usage Variance (MUV)

Standard: 100 Kg Material for 70 kg of Finished Product at Rs. 2 per kg.

Actuals: Output 21,000kg, material used 28,000 kg, cost of material Rs. 50,400.

Short notes:

(4x5=20)

3. Process costing.
4. Normal loss and abnormal loss.
5. Marginal costing.
6. Stock levels and EOQ.
