

Reg. No:.....

Second Year MHA Degree Regular/Supplementary Examinations
October 2023
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. Columbia Asia Hospital provides the following information, you are required to prepare:
Current ratio, b) Quick ratio, c) stock turnover ratio, d) Debt-equity ratio,
e) Return on investment

Information: Current assets- Rs. 6,00,000, opening stock- Rs. 60,000, Closing stock- Rs.1,50,000, Cost of goods sold- Rs.12,00,000, Gross profit- Rs.3,00,000, Indirect expenses- Rs. 20,000, Equity shares- Rs.7,00,000, 10% Preference share capital- Rs.3,00,000, 12% Debentures- Rs.2,00,000, Current liabilities- Rs.3,00,000, General reserve- Rs.1,00,000.

Short essay:

(10)

2. What is meant by financial statements. Explain different kinds of financial statements.

Short notes:

(4x5 =20)

3. Book keeping and its kinds.
4. Accounting conventions.
5. Cash book and its kinds.
6. Accounting equation and its rules.

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Section B- Cost Accounting

Marks: 50

Essay:

(20)

1. Explain budgetary control and standard costing.

Short essay:

(10)

2. What is meant by inventory control. Explain techniques of inventory control.

Short notes:

(4x5=20)

3. Cost and its kinds.
4. Idle-time and Over-time.
5. Allocation of overheads.
6. Marginal costing.
