

**Second Year MHA Degree Supplementary Examinations March 2024**  
**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 • Ordinary calculator may be permitted to the students
- 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. Pearl Hospital Limited purchased a small machine on 1<sup>st</sup> April 2019 for Rs. 45,000/-. On 1<sup>st</sup> October in the same year additional machine was purchased costing Rs. 22,500/-. On 1<sup>st</sup> October 2020, machine purchased on 1<sup>st</sup> April 2019 have become obsolete, was sold for Rs.18,000/-. On 1<sup>st</sup> October 2021 fresh machine was purchased for Rs. 54,000/-, and the machine of 1<sup>st</sup> October 2019 was sold for Rs.18,900/-. Depreciation is provided at 10% P.A on straight line method for every year on 31<sup>st</sup> March. Show Machinery Account upto 31<sup>st</sup> March 2022.

**Short essay:****(10)**

2. What is meant by accounting principles. Explain different accounting concepts and conventions.

**Short notes:****(4x5 =20)**

3. Trial balance.
4. Bank reconciliation statement.
5. Ratio analysis.
6. Double entry system.

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**QP CODE: 225380****Section B- Cost Accounting****Marks: 50****Essay:****(20)**

1. Explain classification and elements of cost in hospitals.

**Short essay:****(10)**

2. From the following information prepare stores ledger account under FIFO method:

Jan 1- opening stock 200 pieces at Rs. 2 each  
 Jan 5- purchases 100 pieces at Rs.2.20 per unit  
 Jan 10- Purchases 150 pieces at Rs.2.40 per unit  
 Jan 20- Purchases 180 pieces at Rs.2.50 per unit  
 Jan 2- Issues 150 pieces  
 Jan 7- issues 100 pieces  
 Jan 12- Issues 100 pieces  
 Jan 28- Issues 200 pieces

**Short notes:****(4x5=20)**

3. Remuneration of labour.
4. Apportionment of overheads.
5. Process costing.
6. Budgetary control.

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