



K22U 2233

Reg. No. :

Name :

**V Semester B.B.A./B.B.A. (RTM) Degree (CBCSS – OBE - Regular /
Supplementary / Improvement) Examination, November 2022
(2019 Admission Onwards)**

Core Course

5B11BBA/BBA (RTM) : ACCOUNTING FOR MANAGEMENT

Time : 3 Hours

Max. Marks : 40

PART – A

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

1. What is Fixed Cost ?
2. What do you mean by Factory Cost ?
3. Define Current Ratio.
4. Define Marginal Cost.
5. What is P/V Ratio ?
6. Explain Material Mix Variance.

(6×1=6)

PART – B

Answer **any six** questions, **each** carries **two** marks.

7. Briefly explain Labour Cost Variance.
8. Write short note on "Cash Budget".
9. Debentures Rs. 2,20,000, Creditors Rs. 1,00,000, Bills payable Rs. 50,000, Equity Shareholders Fund Rs. 5,20,000. Calculate Debt Equity Ratio.

P.T.O.



10. The following relate to a concern for a particular period.

Sales – 10000 units at Rs. 50 each.

Variable cost – Rs. 30 per unit, Fixed cost – Rs. 1,00,000

Calculate P/V-ratio.

11. What are the functions of Management Accounting ?

12. Discuss the element-wise classification of Cost.

13. What are the steps involved in Budgetary Control ?

14. What do you mean by Analysis of Financial Statements ?

(6×2=12)

PART – C

Answer **any four** questions, **each** carries **three** marks.

15. The following information relates to a manufacturing company.

Direct Materials consumed Rs. 18,000, Direct Labour paid Rs. 12,000,
Direct Expenses Rs. 4,000, Factory Overheads Rs. 6,000, Administrative
Overheads Rs. 4,500, Selling and Distribution Overheads Rs. 2,500.

1000 units are produced during the period and all the units produced are
sold at Rs. 55 per unit. Prepare a Cost Sheet.

16. A product requires 100 Kgs of materials at the rate of Rs. 40 per Kg. The
actual consumption of material for the manufacturing of that product came to
120 Kgs of materials at the rate of Rs. 45 per Kg. Calculate : 1) Material Cost
Variance 2) Material Price Variance 3) Material Usage Variance.

17. Following is the Trading Account of SS Ltd. Calculate Stock Turnover Ratio.

Particulars	Rs.	Particulars	Rs.
Opening stock	80,000	Sales	3,30,000
Purchases	2,00,000	Closing stock	70,000
Wages	20,000		
Carriage	10,000		
Gross Profit c/d	90,000		
	4,00,000		4,00,000



18. You are given : Fixed cost Rs. 8,000, Break even units 4000, Sales 6000 units, selling price per unit Rs. 10. Calculate variable cost per unit.

19. What are the objectives of cost classification ?

20. What is Variance Analysis ?

(4×3=12)

PART – D

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

21. Define a flexible budget. Mention the special features of flexible budget. Explain its importance as a tool of control and budgeting technique.

22. From the following data of a company you are required to calculate :

1) Current ratio 2) Debt equity ratio 3) Solvency ratio.

Share capital Rs. 20,00,000, Debentures Rs. 10,00,000, Current liabilities Rs. 10,00,000, Fixed assets Rs. 24,00,000, Current assets Rs. 16,00,000.

23. The following relate to a concern for two successive periods.

Years	Sales	Profit
2020	3,00,000	40,000
2021	4,00,000	80,000

Calculate :

1) P/V ratio

2) Profit at a sale of Rs. 5,00,000

3) Sales to earn a profit of Rs. 60,000.

24. What are the advantages of standard costing system ? List out its limitations.

(2×5=10)
