Reg. No:…………………..

Second Year MHA Degree Regular/Supplementary Examinations October 2025
Management Accounting and Cost Accounting
(2013 and 2016 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 • Simple calculator shall only be permitted***
- ***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, prepare a trading Profit Loss account and Balance Sheet for the year ended 31/03/2025

Particulars	Debit Balance	Particulars	Credit Balance
Opening Stock	5,000	Purchase Return	2,000
Purchases	30,000	Sales	70,000
Sales Return	1,000	Interest received	500
Sales Tax	4,000	Discount received	200
Salaries	10,000		
Rent and Rates	5,000		
Insurance	500		
Trade expenses	1,000		
Advertisement	2,000		
Furniture	4,000		
Commission	200		
Wages	10,000		
Total	**72,700**		**72,700**

Adjustments:

1) Closing Stock 8,000 2) Unpaid Rent 1,000
3) Prepaid insurance 200 4) Depreciation on furniture 100

Short essay: **(10)**

2. What is Bank reconciliation statement. State the various causes responsible for the disagreement between bank balance as per cash book and bank balance as per pass book

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

3. Distinguish between book keeping and accounting
4. Differentiate between Receipt and Payments and Income and Expenditure account
5. Ratios and its uses to the business
6. What is depreciation and what are the causes of depreciation

(PTO)

QP CODE: 225380 **Section B- Cost Accounting** **Marks: 50**

Essay: **(20)**

1. Define Budget, Budgeting and Budgetary control. What is the prerequisite of a sound Budgetary system

Short essay: **(10)**

2. The following is an extract of the record of receipt of units of material during March 2025. Write up the store ledger using FIFO method (First In First Out).
   March 1 – Opening balance 300 units at Rs. 20 / unit
   March 3 – Issued 150 units
   March 4 – Issued 100 units
   March 10 – Purchased 200 units @ Rs. 19 / unit
   March 16 – Issued 65 units
   March 20 – Purchased 240 units @ Rs. 22 / unit
   March 25 – Purchased 100 units @ Rs. 24 / unit
   March 26 – Issued 180 units.

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

3. Contract costing and Process costing
4. Blanket and Multiple rates of absorption of Overheads
5. Difference between absorption and apportionment of Overheads
6. Labour Turnover and Idle time

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