Reg. No:…………………..

Second Year MHA Degree Supplementary Examinations March 2026
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 prepare bank reconciliation statement on 31/03/2023
    - Bank balance as per cash book – Rs. 1,20,000
    - Bank charges entered only in the Pass book – Rs. 2,200
    - Cheque deposited but not entered in the Pass book – Rs. 4,000
    - Cheque issued but not cashed prior to 31/03/2023 – Rs. 5,000
    - Payment made by the bank as per the standing instruction – Rs. 1,500
    - Interest collected by the bank – Rs. 2,500 not entered in the cash book
    - Wrong debit in the cash book – Rs. 1,250
    - Cheque returned by the bank but not entered in the cash book – Rs. 1,800
    - Cheque received entered twice in the cash book – Rs. 4,300
    - Cheque received but not sent to bank – Rs. 750
    - Payment of Rs. 1,200 paid by the bank not entered in the cash book
    - Payment directly made by the customer into the bank a/c but not entered in the cash book – Rs. 3,200
    - A payment made Rs. 1,100 entered twice in the cash book

Short essay: **(10)**

2. What is ratio analysis. Explain current ratio and liquidity ratio.

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

3. Journalising and Narration
4. Straight line method of depreciation and Diminishing balance method of depreciation
5. Distinguish between receipt and payment account and income and expenditure account
6. Financial statements

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

Essay: **(20)**

1. What is meant by allocation and apportionment of overheads. What is the different basis of apportionment of overheads

Short essay: **(10)**

2. Standard material required to manufacture 1 unit of a product is 10 Kg and standard price per kg is Rs. 5. During the period, 3600 kg of Raw material costing Rs. 21600 were used to produce 400 units of product. Calculate Material cost variance, Material usage variance and Material price variance.

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

3. Normal and abnormal loss
4. JIT (Just in Time) model of inventory
5. Time rate and piece rate
6. Elements of cost

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