

SHRIMATHI DEVKUNVAR NANALAL BHATT VAISHNAV COLLEGE FOR WOMEN
(AUTONOMOUS)

(Affiliated to the University of Madras and Re-accredited with 'A+' Grade by NAAC)
Chromepet, Chennai - 600 044.

B.Com. CS - END SEMESTER EXAMINATIONS - NOVEMBER 2025
SEMESTER - V

24UBCCT5013 - Management Accounting

Total Duration : 2 Hrs.30 Mins.

Total Marks : 60

Section B

Answer any **SIX** questions ($6 \times 5 = 30$ Marks)

1. Explain the Importance and limitations of Management Accounting.
2. Calculate Gross profit Ratio from the following figures

	Rs.
Sales	10,00,000
Sales Returns	1,00,000
Opening Stock	2,00,000
Purchase	6,00,000
Purchase Returns	1,50,000
Closing Stock	65,000

3. From the following particulars, calculate
(a) Net profit and (b) Cash From operation

	Rs.
Gross Profit	30,000
Expenses Paid	10,000
Interest Received	2,000

The expenses paid include Rs.1,000 paid for the next year. Interest Rs.500 has become due but has not yet been received.

4. You are required to prepare a production budget for the half year ending June 2022 from the following information

Product	Budgeted sales quantity	Actual stock on 31-12-2021	Desired stock on 30-06-2022
S	20,000 Units	4,000 Units	5,000 Units
T	50,000 Units	6,000 Units	10,000 Units

5. Product X requires 20 kgs of material at Rs.4 per Kg the actual consumption of material for the manufacturing of product X came to 24 kgs of material at Rs.4.50 per kg.
Calculate (a) Material Cost Variance (b) Material price variance and (c) Material usage variance

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6. From the following particulars calculate the stock turnover ratio

	Rs.
Opening stock	40,000
Closing stock	44,000
Sales	4,15,000
Gross profit ratio	20%

7. From the following details, prepare Land and Building A/c and explain the treatment of various items in the preparation of cash flow statement. Balance in Land and Building A/c as on 1-4-2013 ₹5,40,000 and as on 31-3-2014 ₹7,60,000. Depreciation on Land and Building charged ₹60,000.

8. The following budget estimates are available from a factory working at 50% of its capacity:

	Rs.
Variable expenses	60,000
Semi – Variables expenses	20,000
Fixed expenses	10,000

Prepare a budget for 75% of capacity assuming that semi variable expenses increase by 10% for every 25%.

Section C

Answer any **THREE** questions (3 × 10 = 30 Marks)

9. Distinguish between Management Accounting with Cost Accounting.

10. The standard time and rate for unit components are given below

Standard hours 20

Standard rate Rs.5 per hour

Actual data and related information are as under:

Actual production 1000 units

Actual hours 20,500 hours

Actual rate per hour = Rs.4.80

Calculate (a) Labour cost variance (ii) Labour efficiency variance (iii) Labour rate variance

11. You are given the following information

	Rs.
Cash	18,000
Debtors	1,42,000
Closing stock	1,80,000
Bills payable	27,000
Creditors	50,000
Outstanding Expenses	15,000
Tax payable	75,000

Calculate (a) Current Ratio (b) Liquidity ratio (c) Absolute liquidity ratio.

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12. From the following balances you are required to calculate cash from operation.

Particulars	31-12-2022	31-12-2023
	(Rs.)	(Rs.)
Debtors	50,000	47,000
Bills Receivable	10,000	12,500
Creditors	20,000	25,000
Bills payable	8,000	6,000
Outstanding Expenses	1,000	1,200
Prepaid Expenses	800	700
Accrued income	600	750
Income received in advance	300	250
Profit made during the year	—	1,30,000

13. With the following data for a 60 percent activity prepare a budget for production at 80% and 100% activity.

Production at 60% activity	600 units
Materials	Rs.100 per unit
Labour	Rs.40 per unit
Expenses	Rs.10 per unit
Factory expenses	Rs.40,000(40% fixed)
Administrative Expenses	Rs.30,000 (60% Fixed)
