

Roll.No.

25UCCCT5012

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. CA - END SEMESTER EXAMINATIONS - NOVEMBER 2025  
SEMESTER - V

**25UCCCT5012 - Cost and 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 scope of cost accounting.
2. Calculate the profit from the following Information:

	Rs.
Direct Material	10,000
Direct Labour	4,000
Direct Expenses	500
Factory Expenses	1,500
Administrative Expenses	1,000
Selling Expenses	300
Sales	20,000

3. Calculate the earnings of a workers under Halsey Plan and Halsey Weir plan:  
Time allowed 48 Hours  
Time taken 40 Hours  
Rate per hour Rs.1
4. Calculate the EOQ from the following Particulars:  
Monthly Usage 500 units  
Cost of material per unit Rs.20  
Cost of placing and receiving one order Rs.60  
Annual Carrying Cost Rs.2 per unit
5. A company has three production departments P,Q and R and service departments S and T.

Following information relates to the month of December 2024:

Rent	Rs.10,000
Depreciation for machine	Rs.20,000
Motive power	Rs.3,000
Indirect wages	Rs.23,000
Lighting	Rs.1,200

**Contd...**

Particulars	Production Department			Service Department	
	P	Q	R	S	T
Area occupied (Sq.feet)	2,000	2,500	3,000	2,000	500
Light points	10	15	20	10	5
Direct wages (Rs.)	3,000	2,000	3,000	1,500	500
Horse Power(KWH)	60	30	50	10	-
Value of machine (Rs.)	60,000	80,000	1,00,000	5,000	5,000

Apportion the costs to the various departments.

6. Distinguish between Cost Accounting and Management Accounting.
7. You are required to calculate the following:  
a) Working capital turnover, b) Fixed assets turnover, c) Capital turnover.

The information available is as under:

Capital employed	Rs.4,00,000
Current assets	Rs.2,00,000;
Current liabilities	Rs.40,000
Net fixed assets	Rs.2,50,000;
Sales	Rs.5,00,000

8. Prepare a production budget from the following information:

Product	Stock on 1.1.2024	Sales from Jan to March 2024	Closing stock on 31.3.2024
R	2,000 units	10,000 units	3,000 units
S	3,000 units	15,000 units	5,000 units
T	4,000 units	13,000 units	3,000 units
u	3,000 units	12,000 units	2,000 units

### Section C

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

9. The accounts of TVS Ltd., show the following:

Material used	Rs.7,00,000;
Direct Labour	Rs.5,40,000;
Overhead	Rs.1,62,000;
Establishment overheads	Rs.1,12,600

Which price should the company quote to manufacturer of a machine which will require an expenditure of Rs.1,000 in materials and Rs.800 in wages. So,that it will yield a profit on 20% on selling price? Make a necessary assumption regarding percentages.

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**SEMESTER - V**  
**25UCCCT5012 - Cost and Management Accounting**

10. The following information is extracted from the stores ledger

1.1.2025	Opening balance 500 units at Rs.4.00
4.1.2025	Issues 200 units
5.1.2025	Purchases 200 units at Rs.4.25
10.1.2025	Issues 400 units
12.1.2025	Purchases 150 units at Rs.4.10
15.1.2025	Issues 100 units
20.1.2025	Purchases 300 units at Rs.4.50
19.12.2025	Issues 100 units
25.1.2025	Purchases 400 units at Rs.4.00
26.1.2025	Issues 200 units
30.1.2025	Issues 250 units

Write the store ledger account using FIFO method.

11. A manufacturing units has three production departments and four service departments. The expenses for these departments as per primery distribution summary were:

Production departments:

A Rs.20,000; B Rs.18,000 and C Rs.10,000.

Service departments:

Stores Rs.4,000; Time keeping and accounts Rs.3,000; Power Rs.1,600 and Canteen Rs.1,000.

The following information are also available in respect of the production departments:

Particulars	Production Department		
	A	B	C
Horse Power(KWH)	900	900	600
Number of workers	60	45	45
Value of stores requisition (Rs.)	7,500	4,500	3,000

Apportion the costs of the various service departments to the production departments.

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12. The following Trading and Profit and Loss Account of Fantasy Ltd. for the year 31-3-2000 is given below:

Particulars	Rs.	Particulars	Rs.
To Opening Stock	76,250	By Sales	5,00,000
Purchases	3,15,250	Closing stock	98,500
Carriage and Freight	2,000		
Wages	5,000		
Gross Profit b/d	2,00,000		
	5,98,500		5,98,500
To Administration expenses	1,01,000	By Gross Profit b/d	2,00,000
Selling and Dist. expenses	12,000	Non-operating incomes	0
Non-operating expenses	2,000	Interest on Securities	1,500
Financial Expenses	7,000	Dividend on shares	3,750
Net Profit c/d	84,000	Profit on sale of shares	750
	2,06,000		2,06,000

Calculate:

1. Gross Profit Ratio
  2. Expenses Ratio
  3. Operating Ratio
  4. Net Profit Ratio
  5. Operating (Net) Profit Ratio
  6. Stock Turnover Ratio.
13. A manufacturing company finds that while cost of making a component part is Rs.10, the same is available in the market at Rs.9 with an assurance of continuous supply. Give your suggestion whether to make or buy this part. Give also your views in case the supplier reduces the price from Rs.9 to Rs.8. the cost information is as follows:

Material	Rs.3.50
Direct Labour	Rs.4.00
Other Variable expenses	Rs.1.00
Total	Rs.1.50

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