11. Calculate the trend percentages from the following figures of X Ltd. Taking 2005 as the base and interpret them:

Year	Profit before tax
2005	321
2006	435
2007	458
2008	527
2009	672

[CO2,Apply]

12. Determine the amount of fixed expenses from the following particulars:

- Sales=240000
- Direct materials=80000
- Direct labour=50000
- Variable OH=20000
- Profit=50000.

[CO2,Apply]

Part C

Answer any 1 question from the bunch of CO3. Each question carries 20 mark. **(20x1=20)**

13. Given, Current ratio= 3:1
    Quick ratio= 1.2 : 1
    Working capital= 1,80,000

    Calculate:
    1. current asset
    2. quick asset
    3. current liability
    4. inventory

    [CO3,Apply]

14. Calculate Trade receivable turnover ratio and Average debt collection period.
    Total sales:10,00,000
    Cash sales:1,50,000
    Sales return: 10,000
    Opening debtors: 50,000
    Opening Bills receivables: 10,000
    Closing debtors: 60,000
    Closing Bills receivables: 20,000
    Provision for bad debts:5000

    [CO3,Apply]

Part C

Answer any 1 question from the bunch of CO4. Each question carries 20 mark. **(20x1=20)**

15. Fixed expenses- Rs.150000, Variable cost per unit Rs.10, Selling price per unit Rs.15. With this information calculate:

    1. Contribution
    2. P/V ratio
    3. Break even point in units and rupees
    4. What will be the selling price per unit if the break even point is brought down to 25000 units
    5. How many units are to be sold to earn a net income of 20% of sales.

    [CO4,Apply]

16. Draw up a flexible Budget for overhead expenses on the basis of the following data of 80% capacity level and determine the overhead rates at 70% , 80% and 90% plant capacity.

Variable overhead :	
Indirect Labour	12000
Stores Including Spares	4000
Semi- Variable overheads:	
Power (30% fixed ,70%variable)	20000
Repairs and maintenance (60% fixed, 40% variable)	2000
Fixed overheads:	
Depreciation	11,000
Insurance	11,000
Salaries	10,000
Total overheads	62,000
Estimated Direct Labour Hours	1,24,000(hrs)

[CO4,Apply]

TB253707E

Reg. No :.....

Name :.....

BACHELOR'S DEGREE EXAMINATION, OCTOBER 2025

2024 ADMISSIONS REGULAR

SEMESTER III - CORE COURSE (MANAGEMENT STUDIES)

MS3CC02B24 - Cost and Management Accounting

Time : 2 Hours **Maximum Marks : 70**

Part A

Answer any 2 questions from the bunch of CO1. Each question carries 3 mark. **(3x2=6)**

1. State the components of cost sheet. [CO1,Understand]
2. Identify any 3 features of cost accounting. [CO1,Understand]
3. Mention any 3 differences between financial accounting cost accounting. [CO1,Understand]

Part A

Answer any 3 questions from the bunch of CO2. Each question carries 3 mark. **(3x3=9)**

4. Distinguish Common sized statement and Comparative statement [CO2,Understand]
5. Point out any two limitation of financial statement analysis. [CO2,Understand]
6. Explain Common sized statement. [CO2,Understand]
7. Explain financial statement analysis. [CO2,Understand]

Part B

Answer any 2 questions from the bunch of CO1. Each question carries 5 mark. **(5x2=10)**

8.

1. Calculate prime cost from the following:
   a. Stock of raw materials on 1st January 2015 -4000
   b. Stock of raw materials on 31st March 2015- 6000
   c. Purchases of raw materials - 15000
   d. Paid for direct labour - 3000
   e. Direct expenses -400

[CO1,Apply]

9. Calculate prime cost from the following:

Opening stock of raw materials	3000
Purchases	60000
Closing stock of raw materials	5000
Wages	42000
Carriage inwards	6000
Carriage outwards	12000
Direct expenses	4000
Indirect expenses	6000
Salaries	12000

[CO1,Apply]

10. Show the treatment of stock of raw materials, stock of work in progress, stock of finished goods.

[CO1,Understand]

Part B

Answer any 1 question from the bunch of CO2. Each question carries 5 mark. **(5x1=5)**