

**Second Year MHA Degree Supplementary Examinations March 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. City hospital purchased a surgical equipment on 1.4.2020 for Rs. 2,50,000. On 1.10.2020 an additional equipment was purchased costing Rs. 80,000. On 1.10.2021, the equipment purchased on 1.4.2020 was sold for Rs. 1,80,000. On 1.10.2022 a new equipment was purchased for Rs. 90,000 and the equipment purchased on 1.10.2020 was sold for Rs. 60,000. Depreciation is provided at 20% p.a. on Straight line method for every year on 31st March. Prepare Machinery A/c upto 31.03.2023

**Short essay:****(10)**

2. Distinguish between accounting concept and accounting conventions. Explain different accounting concepts.

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

3. Reconciliation statement
4. Receipt and payment account and Income and expenditure account
5. Significance and uses of ratio
6. Double entry and single-entry system

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**QP CODE: 225380****Section B- Cost Accounting****Marks: 50****Essay:****(20)**

1. A good costing system is an integral part of management. Enumerate the points in support of this statement.

**Short essay:****(10)**

2. The following transactions occur in the purchase and issue of material:

Jan 02 – Purchased 4000 units at Rs. 4 per unit  
 Jan 10 – Purchased 500 units at Rs. 5 per unit  
 Jan 15 – Issued 2000 units  
 Jan 16 – Purchased 6000 units at Rs. 5.50 per unit  
 Jan 18 – Issued 4000 units  
 Jan 19 – Issued 1000 units  
 Jan 25 – Purchased 4500 units at Rs. 5.25 per unit  
 Jan 30 – Issued 3000 units

From the above prepare stores ledger in First in First Out (FIFO) method of issuing the material.

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

3. Budgetary control and Standard costing
4. EOQ (Economic Ordering Quantity)
5. Labour Turnover
6. Contract costing

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