



R22 Regulation

Subject code:D143FE3

**TKR COLLEGE OF ENGINEERING AND TECHNOLOGY**

(Autonomous, Accredited by NAAC with 'A+' Grade)

MBA III Semester Regular/Supplementary Examinations, February 2025

**STRATEGIC COST AND MANAGEMENT ACCOUNTING**

Maximum Marks: 60

Date:14.02.2025

Duration: 3 hours

- Note:**
- 1.This question paper contains two parts A and B.
  2. Part A is compulsory which carries 10 marks. Answer all questions in Part A.
  3. Part B consists of 5 Units. Answer any one full question from each unit.
  4. Each question carries 10 marks and may have a, b, c, d as sub questions.

Part-A		CO	Bloom Tx																				
All the following questions carry equal marks (10X1M=10 Marks)																							
1.a)	What do you mean by sunk cost?	1	BTL-1																				
b)	Define Cost Accounting?	1	BTL-1																				
c)	Characteristics of Marginal Costing?	2	BTL-1																				
d)	Advantages of Process costing?	2	BTL-1																				
e)	What is Cost Tracing?	3	BTL-1																				
f)	Define Breakeven Analysis?	3	BTL-1																				
g)	Define Zero based budgeting?	4	BTL-1																				
h)	What is Sales budget?	4	BTL-1																				
i)	What is Standard cost?	5	BTL-1																				
j)	Define material variance?	5	BTL-1																				
Part-B		CO	Bloom Tx																				
Answer All the following questions. (5X10M=50Marks)																							
2	Discuss about cost Analysis and Cost Control? Explain the process of cost control. [10M]	1	BTL-2																				
OR																							
3	What do you mean by Machine hour rate? How to calculate machine hour rate? [10M]	1	BTL-2																				
4	Electronics Ltd furnishes you the following information: [10M]	2	BTL-3																				
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Prepare a quotation for a job that requiring Rs.3000 in materials and Rs. 5,000 in wages with the same percentage of profit.																							

	OR																							
5	Define cost sheet? Explain the Purpose of cost sheet? [10M]		2	BTL-2																				
6	Discuss about CVP analysis? Explain it objectives and uses in decision making? [10M]		3	BTL-2																				
	OR																							
7	A Ltd. Maintains, a margin of safety of 37.5% with an overall contribution to sales ratio of 40% its fixed costs amount to Rs.5 lakhs [10M] Calculate the following a) Break-even sales b) total sales c) total variable cost d) Current profit		3	BTL-3																				
8	Briefly Explain the various types of Budgets? [10M]		4	BTL-2																				
	OR																							
9	The Expenses for budgeted production of 10,000 units in a factory are given below [10M]		4	BTL-4																				
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	Prepare a budget for production of a A) 8,000 units B) 6,000 units C) Indicate cost per unit at both the levels																							
10	Briefly explain variance Analysis? Explain its significance and features of variance analysis. [10M]		5	BTL-2																				
	OR																							
11	What do you understand by Labour variance? Explain the different types of Labour variances. [10M]		5	BTL-2																				