

QP Code:D133861		Total Pages: 3		Name:	
				Register No.	
THIRD SEMESTER UG DEGREE EXAMINATION, NOVEMBER 2025					
(CUFYUGP)					
BBA3CJ204/BBA3MN202 - STRATEGIC COST ANALYSIS					
2024 Admission onwards					
Maximum Time :2 Hours				Maximum Marks :70	
Section A					
All Questions can be answered. Each Question carries 3 marks					
1	Define costing				
2	What is contribution?				
3	What is meant by zero base budgeting?				
4	What is opportunity cost?				
5	What is bin card?				
6	What is meant by absorption of overhead?				
7	What is LIFO method?				
8	What is meant by marginal costing?				
9	Define cost centre.				
10	Write any three advantages of piece rate system of wage payment.				
(Ceiling : 24 Marks)					
Section B					
All Questions can be answered. Each Question carries 6 marks					
11	Differentiate between financial accounting and cost accounting.				
12	From the following details, find out margin of safety.				
		Rs.			
	Fixed Cost	90,000			
	Sales	3,00,000			
	Profit	60,000			
13	Illustrate the uses of CVP analysis.				
	Explain the prerequisites of a successful budgetary control system.				

15	<p>Calculate Re order level, Maximum level and Minimum level from the following particulars.</p> <p>Normal usage – 60 units per week. Minimum usage – 40 units per week. Maximum usage – 80 units per week. Re order period – 4 to 6 weeks. Re order quantity – 400 units.</p>														
16	<p>A factory has 3 production departments (A, B, C) and 2 service departments (X, Y). Total rent of the building = ₹10,000.</p> <p>The floor area occupied is:</p> <table border="1" data-bbox="659 638 1148 1125"> <thead> <tr> <th>Department</th> <th>Floor Area (sq. m)</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>1,000</td> </tr> <tr> <td>B</td> <td>800</td> </tr> <tr> <td>C</td> <td>600</td> </tr> <tr> <td>X</td> <td>400</td> </tr> <tr> <td>Y</td> <td>200</td> </tr> <tr> <td>Total</td> <td>3,000</td> </tr> </tbody> </table> <p>Apportion the rent to all departments on the basis of floor area.</p>	Department	Floor Area (sq. m)	A	1,000	B	800	C	600	X	400	Y	200	Total	3,000
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17	<p>Explain different methods and techniques of costing.</p>														
18	<p>From the following details, calculate the earnings of a worker under Halsey premium bonus plan.</p> <p>Hourly rate of wages Re.0.75 Standard time for producing 1 dozen articles - 3 Hours Actual time taken for producing 20 dozen article - 48 Hours</p> <p style="text-align: right;">(Ceiling : 36 Marks)</p>														
Section C															
Answer any ONE Question, carries 10 marks															
19	<p>The cost account of Sagara Ltd. the following information for the month of 31st March 2023.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="text-align: right; width: 20%;">Rs.</th> </tr> </thead> <tbody> <tr> <td>Stock of raw materials on 1-4-2022</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td>Stock of raw materials on 31-3-2023</td> <td style="text-align: right;">55,000</td> </tr> </tbody> </table>		Rs.	Stock of raw materials on 1-4-2022	50,000	Stock of raw materials on 31-3-2023	55,000								
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	<p>Stock of finished goods on 1-4-2022 36,000</p> <p>Stock of finished goods on 31-3-2023 35,000</p> <p>Purchase of raw materials 46,000</p> <p>Work in progress on 1-4-2022 18,000</p> <p>Work in progress on 31-3-2023 20,600</p> <p>Sale of furnished goods 1,70,000</p> <p>Productive wages 37,100</p> <p>Work expenses 17,800</p> <p>Office & administrative expenses 14,600</p> <p>Selling & distribution expenses 9,700</p> <p>Sale of scrap 1,500</p> <p>Prepare a Cost sheet, showing all the details.</p>																				
20	<p>A company gives the following estimates for three months:</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>March (₹)</th> <th>April (₹)</th> <th>May (₹)</th> </tr> </thead> <tbody> <tr> <td>Sales</td> <td>50,000</td> <td>60,000</td> <td>70,000</td> </tr> <tr> <td>Purchases</td> <td>30,000</td> <td>35,000</td> <td>40,000</td> </tr> <tr> <td>Wages</td> <td>8,000</td> <td>9,000</td> <td>10,000</td> </tr> <tr> <td>Other Expenses</td> <td>4,000</td> <td>5,000</td> <td>6,000</td> </tr> </tbody> </table> <p>Additional Information:</p> <ol style="list-style-type: none"> 50% of sales are for cash, and 50% are credit sales (collected in the next month). All purchases are paid in the next month. Opening cash balance on 1st March = ₹10,000. <p>You are required to prepare cash budget for three months; April to June.</p> <p style="text-align: right;">(1x10=10 Marks)</p>	Particulars	March (₹)	April (₹)	May (₹)	Sales	50,000	60,000	70,000	Purchases	30,000	35,000	40,000	Wages	8,000	9,000	10,000	Other Expenses	4,000	5,000	6,000
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