PRESIDENCY UNIVERSITY

BENGALURU

End - Term Examinations – May 2025
Date: 20–05-2025   **Time:** 09:30 am – 12:30 pm

School: SOMU	**Program:** BBA
Course Code : BBA3050	**Course Name:** Accounting in Logistics and Supply Chain Management
Semester: VI	**Max Marks**: 100 **Weightage**:50%

CO - Levels	CO1	CO2	CO3	CO4	CO5
Marks	11	26	26	26	26

Instructions:

(i) Read all questions carefully and answer accordingly.

(ii) Do not write anything on the question paper other than roll number.

Part A

Answer ALL the Questions. Each question carries 2 marks.			10Q x 2M=20M	
1.	State the objectives of cost accounting.	2 Marks	L1	CO1
2.	Mention any two differences between cost and financial accounting.	2 Marks	L1	CO1
3.	What is transportation costing?	2 Marks	L1	CO2
4.	Write two applications of logistics costing.	2 Marks	L1	CO2
5.	Define abnormal gain in process costing.	2 Marks	L1	CO3
6.	What is process costing?	2 Marks	L1	CO3
7.	State the role of stores manager.	2 Marks	L1	CO4
8.	What is reorder level?	2 Marks	L1	CO4
9.	What is the accounting treatment for raw material purchase?	2 Marks	L1	CO5
10.	Define logistics in terms of accounting.	2 Marks	L1	CO5

Part B

Answer ALL the Questions. Each question carries 7 Marks.   **Total Marks 35M**

11.	a.	Explain cost classification with examples.	07 Marks	L2	CO 1
		Or			
12.	a.	Discuss the advantages of cost accounting in logistics.	07 Marks	L2	CO 1

13.	a.	Explain the terminologies used in transportation costing.	07 Marks	L2	CO 2
		Or			
14.	a.	How is logistics costing applied in the transportation industry?	07 Marks	L2	CO 2

15.	a.	Compare supply chain costing and process costing.	07 Marks	L2	CO 3
		Or			
16.	a.	Explain the accounting treatment of the following under process costing, supported by examples: 1. Normal Loss 2. Abnormal Loss 3. Abnormal Gain	07 Marks	L3	CO 3

17.	a.	State the meaning of Economic ordering quantity and explain the key terms with suitable examples of the following below: **a**. Ordering cost b. Holding cost c. Carrying cost	07 Marks	L3	CO 4
		Or			
18.	a.	Explain the concept of stock levels in inventory management and discuss its various types, including their significance in supply chain operations.	07 Marks	L3	CO 4

19.	a.	Illustrate the cost accounting process in logistics accounting.	07 Marks	L3	CO 5
		Or			
20.	a.	Explain how accounting supports logistics in transportation.	07 Marks	L3	CO 5

Part C

Answer any Three Questions. Each question carries 15 marks   **3Q x 15M=45M**

21.	a.	Define logistics costing and explain its ten key importance in supply chain management. Support your answer with suitable examples for each point.	15 Marks	L2	CO2

22.	a.	The following are the details of a material transaction:	15 Marks	L3	CO3

Date	Receipt Quantity	Rate (₹)	Issue Quantity
Oct 2	300 units	1.90	—
Oct 6	200 units	2.10	—
Oct 9	—	—	250 units
Oct 12	150 units	2.00	—
Oct 15	—	—	150 units

Prepare Stores Ledger with:
(a) Simple average rate, (b) Weighted average rate.

23.	a.	ABC Ltd. recorded the following transactions for Material-X in June 2025:	15 Marks	L3	CO4

Date	Receipts	Issues
Jun 1	200 units @ ₹50	—
Jun 5	150 units @ ₹52	—
Jun 8	—	180 units
Jun 10	100 units @ ₹55	—
Jun 12	—	120 units
Jun 15	120 units @ ₹54	—
Jun 18	—	200 units
Jun 20	80 units @ ₹56	—
Jun 22	—	90 units

		Jun 25	60 units @ ₹58	—				
		Jun 28	—	70 units				
		Jun 30	—	50 units				

Tasks :
1. Prepare the Stores Ledger Account using FIFO.
2. Calculate the value of closing stock.

24.	**a.**	QuickShip Logistics Ltd. provides end-to-end supply chain services. Their financial data for the last quarter is as follows: • Revenue from Transportation: ₹30,00,000 • Warehousing Income: ₹8,00,000 • Total Operating Costs: ₹25,00,000 (including fuel, salaries, maintenance) • Depreciation on Vehicles: ₹3,00,000 • Interest on Loans: ₹2,00,000 Questions: 1. Prepare an Income Statement for QuickShip Logistics Ltd. 2. Calculate the Gross Profit Margin and Net Profit Margin. 3. How does depreciation affect the profitability of a logistics company? 4. Recommend two strategies to improve profit margins in the logistics sector.	**15 Marks**	**L3**	**CO 5**