

**S.D.E.**  
**B.B.A. SEM-II ( CBCS - 2018 COURSE) : SUMMER - 2019**  
**SUBJECT : MANAGEMENT ACCOUNTING**

Day : Thursday  
Date : 09/05/2019

**S-2019-4884**

Time : 10.00 AM TO 01.00 PM  
Max. Marks : 70

**N. B. :**

- 1) Attempt **ANY FOUR** questions from Section - I and attempt **ANY TWO** questions from Section - II.
- 2) Figures to the right indicate **FULL** marks.
- 3) Answers to both the sections should be written in **SAME** answer books.

**SECTION – I**

- Q. 1** What do you mean by Management Accounting? Discuss its advantages and disadvantages. (10)
- Q. 2** Discuss in detail the need of Cost Accounting and show the various classification of cost. (10)
- Q. 3** Explain the meaning of Budget and discuss in detail different types of Budget. (10)
- Q. 4** What do you mean by Standard Costing? Explain its advantages and disadvantages. (10)
- Q. 5** Write the definition and meaning of Marginal Cost and Marginal Costing. (10)
- Q. 6** Write short notes on **ANY TWO** of the following: (10)
- a) Contribution
  - b) Margin of Safety
  - c) Cost Sheet
  - d) Material Variances

**SECTION – II**

- Q. 7** From the following relating to Karveer Ltd. you are required to find: (15)
- a) Contribution per unit
  - b) Break Even Point (units)
  - c) Margin of Safety
  - d) Profit

Particulars	
Total Fixed Cost	Rs. 4500
Total Variable Cost	Rs. 7500
Total Sales	Rs. 15000
Unit Sold	Units 5000

Also calculate the Volume of Sales to earn a profit of Rs. 6000

**P. T. O.**

**Q. 8**      The expenses Budgeted for production of 10,000 units in a factory are   **(15)**  
furnished below:

Particulars	Per unit Rs.
Material	70
Labour	25
Variable overhead	20
Fixed overhead (1,00,000)	10
Variable Expenses (direct)	05
Selling Expenses (10 % fixed)	13
Distribution Expenses (20 % fixed)	07
Administration Expenses (fixed 50,000)	05
Total cost per unit	<u>155</u>

Prepare Budget for production of :

- a) 8000 units
- b) 6000 units

**Q. 9**      Explain the process and essentials of Audit. Elaborate on Cost Audit and   **(15)**  
Management Audit.

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