

B.B.A. (2010 COURSE) SEM- II : SUMMER - 2018
SUBJECT : MANAGEMENT ACCOUNTING

Day : **Wednesday**
Date : **02/05/2018**

S-2018-1649

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

N.B.

- 1) Q. No. 1 is **COMPULSORY**.
- 2) Attempt any **FOUR** questions from **Q. No. 2 to Q. No. 7**
- 3) Each question carries **14** marks.
- 4) Use of non – programmable calculator is **ALLOWED**

Q.1 Define 'Cost'. Write a detailed note on classification of cost.

Q.2 Explain the following in detail.

- a) Liquidity Ratios
- b) Profitability Ratios

Q.3 Explain the various methods and techniques of costing in detail.

Q.4 Write a short note on (any **TWO**)

- a) Margin of safety
- b) Sales Budget
- c) Scope of Management Accounting
- d) Cost sheet

Q.5 Prepare a cost sheet from data given below

Particulars	Amount in Rs.
Opening stock of material	30,000
Purchases	50,000
Closing stock of material	10,000
Productive wages	30,000
Factory expenses	10,000
Office expenses	11,000
Selling and Distribution Expenses	16,500

Q.6 Calculate -

- a) P/V Ratio
- b) BEP in Value
- c) Profit when sales are Rs. 1,00,000/-
- d) Sales required to earn profit of Rs. 20,000/-

Year	Sales (Rs.)	Profit (Rs.)
2017	1,20,000	9,000
2018	1,40,000	13,000

P.T.O.

Q.7

Vimal & Co. provides following cost data:

- Material – Std quantity 5000
Std price 100 (Rs/unit)
Actual quantity 5200
Actual price 110 (Rs/Unit)
- Labour - Std Hours 700
- Std Rate per hour 500
- Actual Hours 750
- Actual Rate per hour 525
- Calculate a) Material cost variance
b) Material usage variance
c) Labour cost variance
d) Labour Rate variance

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