

S.D.E.

M. Com. Part-I : WINTER - 2018

SUBJECT: SPECIAL GROUP – C : ADVANCED COST ACCOUNTING – II

Day: Monday  
Date: 15/10/2018

W-2018-4334

Time: 03.00 PM TO 06.00 PM  
Max. Marks: 80

**N.B:**

- 1) All questions are **COMPULSORY**.
- 2) Figures to the right indicate **FULL** marks.
- 3) Use of non programmable **CALCULATOR** is allowed
- 4) Answer to both the sections should be written in **SAME** answer book.

**SECTION - I**

**Q.1** Attempt any **TWO** of the following **(16)**

- a) What is 'Budgetary Control'? Explain the objectives of Budgetary control.
- b) What is 'Variance'? Explain the material variance.
- c) Explain the advantages of uniform costing.
- d) Explain zero base budget.

**Q.2** Calculate : **(16)**

- i) Labour Cost Variance
- ii) Labour Rate Variance
- iii) Labour Efficiency Variance
- iv) Labour Mix Variance

Worker	Std. Hrs.	Std. Rate	Actual Hrs.	Actual Rate
Skilled	30	5.00	32	5.00
Unskilled	40	4.00	32	4.25

**OR**

What do you mean by 'Budgetary Control'? Explain its types. **(16)**

**SECTION - II**

**Q.3** What do you mean by 'Cost Volume Profit Analysis'? What is the procedure for 'Cost Volume Profit Analysis'? **(16)**

**OR**

- a) What do you mean by 'Activity Based Costing'? **(08)**
- b) State the process of cost reduction. **(08)**

**Q.4** a) Explain in detail pricing decision and pricing policy. **(16)**

**OR**

- a) What is "Break Even Point"? How it is ascertained? In what ways it is useful to manufacturing concerns? **(08)**
- b) Differentiate between cost control and cost reduction. **(08)**

**Q.5** Write notes on any **FOUR** of the following. **(16)**

- a) Just – In – Time (JIT)
- b) Profit Volume Ratio
- c) Techniques of cost reduction programme
- d) Margin of safety
- e) Pareti Analysis
- f) Cost reduction