

**CDOE**  
**BACHELOR OF BUSINESS ADMINISTRATION (CBCS- 2018 COURSE)**  
**B.B.A. Sem-II : WINTER :- 2021**  
**SUBJECT: MANAGEMENT ACCOUNTING**

**Day : Wednesday**  
**Date 9/2/2022**

**W-18920-2021**

**Time : 10:00 AM-01:00 PM**  
**Max. Marks: 70**

**N.B.:**

- 1) Attempt any **FOUR** questions from Section-I 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 book.

**SECTION-I**

- Q.1** Highlight the concept and need of Cost Accounting. Discuss the types of cost. (10)
- Q.2** Define Management Accounting and Financial Accounting. Distinguish (10)  
between Management and Financial Accounting.
- Q.3** Discuss objectives, advantages and disadvantages of Budgetary control. (10)
- Q.4** Explain the importance and limitations of Marginal Costing. (10)
- Q.5** Explain different methods and techniques of costing. (10)
- Q.6** Write short notes on any **TWO** of the following: (10)
- a) Break Even Point
  - b) Standard Costing
  - c) Essentials of Audit

**SECTION-II**

- Q.7** What is Cost Audit and Management Audit? Explain the objectives and (15)  
advantages of both.
- Q.8** Calculate: (15)
- i) Labour Cost Variance
  - ii) Labour Rate Variance
  - iii) Labour Efficiency Variance

| Labour    | Standard                    | Actual                    |
|-----------|-----------------------------|---------------------------|
| Skilled   | 500 hours @ 1000 Rs. Per hr | 550 hrs @ 1100 Rs. Per hr |
| Unskilled | 1000 hours @ 250 Rs. Per hr | 950 hrs @ 240 Rs. Per hr  |

- Q.9** From the following you are required to (15)  
**calculate:**
- i) PV ratio
  - ii) Break Even Sales Volume
  - iii) Margin of safety
  - iv) Profit
- Sales – Rs. 4000  
Variable Cost – Rs. 2000  
Fixed Cost Rs. 1600.

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