

CDOE
BACHELOR OF BUSINESS ADMINISTRATION (CBCS-2019 COURSE)
B.B.A. SEM - II : WINTER :- 2021
SUBJECT: MANAGEMENT ACCOUNTING

Day : Wednesday
Date 9/2/2022

W-21914-2021

Time : 10:00 AM-01:00 PM
Max. Marks: 60

N.B.

- 1) Attempt **ANY THREE** questions from Section – I and **ANY TWO** questions from Section – II.
- 2) Figures to the **RIGHT** indicate **FULL** marks.
- 3) Both the sections should be written in **SAME** answerbook.

SECTION – I

- Q.1** Define Management Accounting and elaborate on the advantages and disadvantages of Management Accounting. (12)
- Q.2** Explain the need of Cost Accounting. Show the various classification of cost. (12)
- Q.3** What do you mean by Budget and Budgetary control? Explain the advantages of Budgetary Control. (12)
- Q.4** What is variance analysis? Explain the various 'Material Cost' and 'Labour Cost' variance. (12)
- Q.5** Write short notes on **ANY THREE** of the following. (12)
- a) Margin of Safety
 - b) P/V Ratio
 - c) Cost sheet
 - d) Objectives of Cost Audit

SECTION – II

- Q.6** Explain in details essentials of Audit and discuss the Contents of Management Audit Report. (12)
- Q.7** Prepare a flexible Budget for Activity level 18000 units and 20,000 units from the following information given for activity level of 15000 units. (12)

Particulars	Per Unit Rs.
Direct Material	75
Direct labour	45
Variable overheads	20
Fixed overhead	10
Variable expenses (direct)	08
Selling expenses (10% fixed)	10
Fixed Administration Exps.	05
Distribution Expenses (20% fixed)	05

- Q.8** From the following data, you are required to calculate (12)
- a) Profit b) Break even Units c) P.V. Ratio d) Break Even Sales Volume
- Sales 200 units @ Rs. 20 per unit
- Variable Cost @ Rs. 10 per unit
- Fixed Cost Rs. 800.

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