

CDOE
BACHELOR OF BUSINESS ADMINISTRATION (2006 COURSE)
B.B.A. Sem-III : WINTER :- 2021
SUBJECT: COST & MANAGEMENT ACCOUNTING

Day : Friday
Date 18-02-2022

W-3420-2021

Time : 10:00 AM-01:00 PM
Max. Marks: 80

N.B.:

- 1) Attempt **ANY FIVE** questions
- 2) Figures to the right indicate **FULL** marks.

- Q.1** Differentiate between financial accounting and management accounting. [16]
- Q.2** Elaborate the advantages and limitations of budgetary control in detail. [16]
- Q.3** Define Cost Accounting. Elaborate the nature and scope of cost accounting in detail. [16]
- Q.4** Elaborate the classification of cost in detail with suitable illustration. [16]
- Q.5** Write short notes on **ANY TWO** of the following: [16]
a) Batch Costing
b) Types of Budget
c) Break even point
- Q.6** From the data given below; calculate: [16]
a) Material Cost Variance
b) Material Price Variance
c) Material Usage Variance

Material	Standard Data		Actual Data	
	Quantity (units)	Price (Rs.)	Quantity (units)	Price (Rs.)
A	200	100	220	110
B	250	200	230	200
C	300	150	310	190

- Q.7** From the following information for 5,000 units, prepare a Flexible Budget [16] showing Cost Per Unit for 6,000 units and 8,000 units.

Particulars	Cost Per Unit (Rs.)
Direct Material	180
Direct Labour	90
Direct Expenses	40
Selling Expenses (20% fixed)	20
Distribution Expenses (40% fixed)	40
Administrative Overheads (100% fixed)	30

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