

CDOE
MASTER OF BUSINESS ADMINISTRATION (EXECUTIVE)
M.B.A. (E) Sem-II : WINTER :- 2021
SUBJECT: MANAGEMENT ACCOUNTING

Day : Thursday
Date 10/2/2022

W-8066-2021

Time : 02:00 PM-05:00 PM
Max. Marks: 70

N.B.

- 1) Attempt **ANY FOUR** questions from Section – I and **ANY TWO** questions from Section - II
- 2) Figures to the right indicate **FULL** marks.
- 3) Answer to both the sections should be written in **SEPARATE** answer book.

SECTION - I

- Q.1** What is Activity Based Costing (ABC)? Explain the steps involved in ABC. **(10)**
- Q.2** Explain the concept of 'Overhead Analysis'. How are overheads classified? **(10)**
- Q.3** Define 'Process Costing'. What are the general principles of Process Costing? **(10)**
- Q.4** What is the meaning of 'Capital Structure'? Enumerate the factors determining capital structure. **(10)**
- Q.5** Write short notes on **ANY TWO** of the following: **(10)**
- a) Right Shares
 - b) Capital Rationing
 - c) Profit planning
 - d) Make or Buy Decision

SECTION - II

- Q.6** Elucidate the steps in Decision making and Determination of Sales Mix. **(15)**
- Q.7** The records of a company show the following: **(15)**

Period	Sales (Rs.)	Profit (Rs.)
I	3,60,000	27,000
II	4,20,000	39,000

Calculate:

- a) Break Even Point
 - b) P/V ratio (Profit Volume Ratio)
 - c) Sales required to earn a profit of Rs. 60,000
 - d) Margin of Safety
 - e) Variable cost for period - II
- Q.8** From the following particulars for material A and material B, Calculate: **(15)**
- i) Material Cost Variance
 - ii) Material Price Variance
 - iii) Material Usage Variance

Standard			Actual		
Material	Units	Per Unit (Rs.)	Material	Units	Per Unit (Rs.)
A	600	75	A	640	72
B	800	100	B	780	110

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