

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

Day : Wednesday
Date : 19-01-2022

W-18818-2021

Time : 02:00 PM-05:00 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** answer book.

SECTION – I

- Q.1** Explain Financial and Management Accounting. Distinguish between (12)
Financial and Management Accounting.
- Q.2** Explain Management Audit and discuss the contents of Management Audit (12)
Report.
- Q.3** Explain the concept of Marginal Costing and discuss its limitations. (12)
- Q.4** Explain various types of Cost. Also elaborate various techniques of costing. (12)
- Q.5** Write short notes on any **THREE** of the following. (12)
- a) Break Even Point
 - b) Types of Budgets
 - c) Advantages of Standard Costing
 - d) Essentials of Audit

SECTION - II

- Q.6** From the following information for the month of July 2019 prepare a cost (12)
sheet to show the following components –
- a) Prime Cost
 - b) Factory Cost
 - c) Cost of Production
 - d) Total Cost

Particulars	Rs. Per unit
Direct Material	57,000
Direct Wages	28,500
Factory Rent and Rates	2,500
Office Rent and Rates	500
Plant Reports	1,000
Plant depreciation	1,250
Factory heating and lighting	400
Factory manager's salary	2,000
Office salaries	1,600
Director's Remuneration	1,500
Telephones and postage	200
Printing and stationery	100
Legal charges	150
Advertisement	1,500
Salesmen's salaries	2500
Showroom rent	500
Sales	1,16,000

P.T.O.

- Q.7** From the following particulars, compute **(12)**
- a) Materials Cost Variance
 - b) Material Price Variance
 - c) Material Usage Variance

Material	Standard			Actual		
	Quantity (Kg.)	Price Per. Unit (Rs.)	Amount (Rs.)	Quantity (Kg.)	Price Per. Unit (Rs.)	Amount (Rs.)
A	800	6	4800	750	7	5250
B	400	4	1600	500	5	2500

- Q.8** From the following figures, Calculate: **(12)**
- a) P. V. Ratio
 - b) Break Even Sales Volume
 - c) Margin of Safety
 - d) Profit

Sales- Rs. 4,000
 Variable Cost – Rs. 2,000
 Fixed Cost – Rs. 1,600

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