

BACHELOR OF BUSINESS ADMINISTRATION (CBCS - 2018 COURSE)
B.B.A. Sem-II :SUMMER- 2022
SUBJECT : MANAGEMENT ACCOUNTING

Day : Friday
Date : 10/6/2022

S-18818-2022

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

N. B. :

- 1) Attempt **ANY THREE** questions from Section - I and attempt **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 books.

SECTION – I

- Q. 1** What do you mean by Management Accounting? Discuss its advantages and disadvantages. (12)
- Q. 2** Explain Cost Accounting and show various classification of cost. (12)
- Q. 3** Define the term Budget and Budgetary Control. Explain the objectives of Budgetary Control. (12)
- Q. 4** Define 'Marginal Cost' and Elaborate on the importance and limitations of Marginal Costing. (12)
- Q. 5** Write short notes on **ANY THREE** of the following: (12)
- a) Break Even Point
 - b) Cost Sheet
 - c) Essentials of Audit
 - d) Variance Analysis
 - e) Advantages and limitations of Standard Costing

SECTION – II

- Q. 6** The following particulars are available of Kapoor Ltd. (12)

Particulars	
Output	1,60,000 units
Fixed Cost	Rs. 8,00,000
Variable Cost Per Unit	Rs. 20
Selling price per unit	Rs. 40

Find out:

- a) Profit earned
- b) P/V Ratio
- c) Break Even Sales
- d) Margin of Safety

P. T. O.

Q.7 Cello Ltd has given you the following information at 50 % capacity of (12) production during the month of March, 2018

Particulars	Per unit Rs.
Material	50
Labour	30
Variable Overhead	20
Fixed Overhead (Total Rs. 50,000)	10
Administration Overhead (10 % variable)	10
Selling and Distribution Overhead (20 % fixed)	08
Total Cost	<u>128</u>

You are required to prepare budget at 60 % and 70 % capacity.

Q.8 Explain Cost and Management Audit along with the objectives and (12) advantages of each.

* * * * *