

Re - Exam, For Sport Students

B.B.A. / B.B.A B.P.M. SEM – II (CBCS – 2018 COURSE (REGULAR) /

SUMMER – 2022

SUBJECT: MANAGEMENT ACCOUNTING

Day: Wednesday
Date: 29.06.2022

Time: 10.00 A.M. To 1.00 P.M.
Max Marks. 60

518818 - 2022

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** Define Management Accounting and discuss the various advantages and limitations of Management Accounting. (12)
- Q.2** Explain the meaning of Budget and Budgetary control. Highlight the advantages of Budgetary control. (12)
- Q.3** Explain Cost Sheet and elaborate on the different types of costs. (12)
- Q.4** Discuss Management Audit. Explain its objectives and Advantages. (12)
- Q.5** Write short notes on any **THREE** of the following. (12)
- a) Cost Audit
 - b) Break Even Point
 - c) Standard Costing
 - d) Limitations of Financial Accounting

SECTION - II

- Q.6** Following data is given: (12)
- Total Fixed cost - Rs. 12,000
Selling Price - Rs.12 Per unit
Variable Cost - Rs. 9 per unit
- Find out**
- a) Contribution per unit
 - b) Break Even Point (in units)
 - c) Break Even Point (in Rs.)

P.T.O.

- Q.7** The expenses budgeted for production of 10,000 units in a factory are (12)
furnished below :

Particulars	Rs. Per unit
Material	70
Labour	25
Variable overheads	20
Fixed overheads (Rs. 1,00,000)	10
Variable Expenses (direct)	05
Selling Expenses (10 % fixed)	13
Distribution Expenses (20 % fixed)	07
Administration Expenses (Rs. 50,000)	05
Total	155

Prepare a budget for the production of

- 8000 units
- 6000 units

- Q.8** From the following calculate – (12)
- Labour Cost Variance
 - Labour Rate Variance
 - Labour Efficiency Variance

Labour grade	Standard			Actual		
	Hours	Rate per hour (Rs.)	Amount (Rs.)	Hours	Rate per hour (Rs.)	Amount (Rs.)
A	3000	2	6000	3200	1.50	4800
B	2000	3	6000	1900	4.00	7600
	5000		12000	5100		12400

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