

ADDITIONAL EXAM FOR SPORT STUDENTS
BACHELOR OF BUSINESS ADMINISTRATION (CBCS - 2018 COURSE)
B.B.A. Sem-II : WINTER- 2022
SUBJECT : MANAGEMENT ACCOUNTING

Day : Monday

Time : 10:00 AM-01:00 PM

Date : 16/1/2023

W-18818-2022

Max. Marks : 60

N.B.

- 1) Attempt **ANY THREE** questions from Section – I.
- 2) Attempt **ANY TWO** questions from Section – II.
- 3) Figures to the **RIGHT** indicate **FULL** marks.
- 4) Answers to both the sections should be written in **SAME** answer book.

SECTION – I

- Q.1** Explain advantages and limitations of Management Accounting. (12)
- Q.2** Explain the concept of cost. How costs are classified? (12)
- Q.3** What do you mean by budgets? Explain the objectives of budgets. (12)
- Q.4** What do you mean by Marginal costing? Explain its importance. (12)
- Q.5** Write short notes on **ANY TWO** of the following : (12)
- a) P/V Ratio
 - b) Management Audit
 - c) Cost Audit
 - d) Margin of Safety

SECTION – II

- Q.6** From the given information calculate : (12)
- i) Labour Rate Variance
 - ii) Labour Cost Variance
 - iii) Labour Efficiency Variance

Labour Type	Std. Data		Actual Data	
	Hours	Rate (Rs.)	Hours	Rate (Rs.)
Skilled	400	500	350	550
Semi-skilled	500	400	475	425
Unskilled (A)	600	200	575	225
Unskilled (B)	850	150	800	200

- Q.7** From the following information, find out: (12)
- i) Profit earned
 - ii) P/V Ratio
 - iii) BEP sales
 - iv) Margin of safety
 - v) Amount of sales to earn profit of Rs. 40,00,000/-
 - vi) Amount of profit when 2,00,000 units are sold

Output	3,20,000 units
Fixed cost	Rs. 4,00,000/-
Variable cost per unit	Rs. 10/-
Selling price per unit	Rs. 20/-

PTO

Q.8 The following information is received from the books of PQR Company Ltd. on (12) 31st March 2022.

Particulars	Amount (Rs.)
Stock of material on 31.03.2022	1,25,000
Purchase of material	9,00,000
Stock of material on 01.04.2021	75,000
Travelling Expenses	5,000
Carriage inward	8,500
Carriage outward	9,750
Labour Welfare Expenses	15,500
Depreciation on Plant	10,000
Factory Rent	15,000
Office Rent	25,000
Income Tax	15,000
Productive Wages	2,00,000
Traveller's salary and commission	50,000
Fuel, Gas and Water	1,500
Sales	20,00,000
