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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 : 12/12/2022

W-18818-2022

Max. Marks : 60

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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.
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SECTION – I

- Q.1** Write the difference between Financial and Management Accounting. (12)
- Q.2** Elaborate various methods and techniques of costing. (12)
- Q.3** Define the concept of Budgetary Control. Explain various types of budgets in detail. (12)
- Q.4** Explain the meaning of Marginal Costing with its importance and limitations in detail. (12)
- Q.5** Write short notes on **ANY TWO** of the following : (12)
- a) Break Even Point
 - b) Essentials of Audit
 - c) Limitations of Financial Accounting
 - d) Cash Budget

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	100	300	90	310
Semi-skilled	200	200	225	225
Unskilled (A)	500	120	475	125
Unskilled (B)	750	150	800	100

PTO

Q.7 The following information is received from the books of ABC Company Ltd. on (12)
31st March 2022.

Particulars	Amount (Rs.)
Stock of material on 31.03.2022	75,000
Purchase of material	7,95,000
Stock of material on 01.04.2021	1,05,000
Travelling Expenses	5,100
Carriage inward	8,300
Carriage outward	9,000
Labour Welfare Expenses	15,000
Depreciation on Plant	20,000
Factory Rent	12,000
Office Rent	30,000
Income Tax	10,000
Productive Wages	3,10,000
Traveller's salary and commission	10,000
Fuel, Gas and Water	8,700
Sales	16,00,000

Q.8 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. 48,00,000/-
- vi) Amount of profit when 1,00,000 units are sold

Output	1,60,000 units
Fixed cost	Rs. 8,00,000/-
Variable cost per unit	Rs. 20/-
Selling price per unit	Rs. 40/-
