

Roll No.

57732

BBA (II) 4th Semester (N. S.) 2014-17

Examination – July, 2021

MANAGEMENT AND COST ACCOUNTING

Paper : BBA-II-N-402

Time : Three hours] [Maximum Marks : 80
Before answering the questions, candidates should ensure that they have been supplied the correct and complete question paper. No complaint in this regard, will be entertained after examination.

Note : All question of Section 'A' are compulsory. Attempt any four questions from Section 'B' selecting at least one question from each unit. All questions carry equal marks.

SECTION – A

1. Write short note on :

- (i) Financial accounting.
- (ii) Unit cost of production.
- (iii) Cost variance.
- (iv) Turnover ratios.

- (v) Contribution.
- (vi) Optimizing product mix.
- (vii)Types of budgets.
- (viii)Operating activities.

SECTION – B

UNIT – I

- 2. How cost accounting is different from management accounting ? Discuss different types of cost.
- 3. Mention important factors to be considered in marginal costing decision. Distinguish between marginal costing and absorption costing.

UNIT – II

- 4. What is standard costing ? Distinguish between standard cost and historical cost.
- 5. From the following data, calculate labour cost variances :

| | Standard | | Actual | |
|-----------|----------|-----------|--------|-----------|
| | Hours | Rate (Rs) | Hours | Rate (Rs) |
| Workman A | 20 | 3 | 30 | 2.90 |
| Workman B | 25 | 4 | 15 | 4.50 |

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UNIT - III

6. Mention important factors to be considered in marginal costing decision. How Breakeven Point is calculated ?
7. Define 'Flexible Budget'. Describe the procedure of preparation of a Flexible Budget with imaginary figures.

UNIT - IV

8. Explain briefly the procedure and steps to be followed for preparing Funds Flow Statement ?¹
9. Describe the classification of cash flows from Operating, Investing and Financing Activities in a Cash Flow Statement ?¹