Roll No. ☐☐☐☐☐☐☐☐☐☐☐☐ **Total No. of Pages : 03**

Total No. of Questions : 09

BBA (Sem.–3)

COST & MANAGEMENT ACCOUNTING

Subject Code : BBA303-18

M.Code : 76657

Date of Examination: 23-06-2025

Time : 3 Hrs. **Max. Marks : 60**

INSTRUCTIONS TO CANDIDATES :

1. **SECTION-A is COMPULSORY consisting of TEN questions carrying TWO marks each.**
2. **SECTIONS-B consists of FOUR Sub-sections : Units-I, II, III & IV.**
3. **Each Sub-section contains TWO questions each, carrying TEN marks each.**
4. **Student has to attempt any ONE question from each Sub-section.**

SECTION-A

1. Write briefly:

a. Any two features of Management Accounting.

b. Debt-Equity Ratio

c. Any two benefits of Interpretation of Financial Statements.

d. Standard Cost

e. What is meant by Sales Budget?

f. Fixed Budget

g. Absorption Costing

h. Trend Analysis

i. Net Profit Ratio

j. Zero Base Budgeting

SECTION - B

UNIT - I

2. What do you mean by Management Accounting? Also discuss the points of distinction between Cost Accounting and Management Accounting.

3. Find out (i) Current Assets (ii) Liquid Assets (iii) Inventory, when current liabilities are Rs. 80,000. Current Ratio is 2 : 1, Liquid Ratio is 1.5 : 1 and prepaid expenses are Rs. 2,000.

UNIT - II

4. What do you mean by Analysis and Interpretation of Financial Statements? Also discuss the technique of Comparative Statements in detail with suitable illustration.

5. The standard cost of a chemical mixture is as thus: 40% material C at Rs. 20 per kg. : 60 % material D at Rs. 30 per kg. A standard loss of 10% of input is expected in production: The cost records for a period showed the following usages: 90 kgs. Material C at a cost of Rs. 18 per kg : 110 kgs. Materials D at a cost of Rs. 34 per kg. The quantity produced was 182 kgs. of good product. Calculate all possible material variances.

UNIT - III

6. State the main objectives of Budgetary Control? Also, discuss in brief the difference between Fixed Bridget and Flexible Budget.

7. Sharan Ltd has prepared the budget for production of 1,00,000 units of a product and the details are as below

Direct Material (Rs.)	10.08
Direct Labour (Rs.)	3.00
Direct Expenses (Rs.)	0.40
Works Overheads (60% fixed)(Rs.)	10.00
Admn Overheads (80% fixed) (Rs.)	1.60
Sales Overhead s(50% fixed) (Rs.)	0.80

Prepare a flexible budget for 60,000 units.

UNIT - IV

8. From the following particulars calculate (i) Contribution per unit (ii) P/V Ratio (iii) Break even point in units (iv) what will be selling price per unit, if the break even point is brought down to 10,000 units : Selling Price per unit Rs. 20 ; Variable cost per unit Rs. 16 ; Fixed expenses Rs. 60,000.

9. Write descriptive notes on :

a) Cost Volume Profit Analysis

b) Margin of Safety

NOTE : Disclosure of Identity by writing Mobile No. or Making of passing request on any page of Answer Sheet will lead to UMC against the Student.