

Roll No.

57521

B.B.A. 3rd Sem. (N.S.) 2014-17

Examination- November, 2016

Cost and Management Accounting

Paper-BBAN-301

Time : 3 hours

Max. 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 the examination.

Note : Section-A comprise of eight short answer questions & is **compulsory**. Section-B comprises eight questions (two from each unit). Attempt **four** questions in all selecting at least **one** from each unit. All questions carry equal marks.

57521-5450-(P-7)(Q-9)(16)

(1)

[Turn Over

Section-A

1. (a) What is zero based budgeting ?
- (b) Define liquidity ratio.
- (c) What is capital budgeting ?
- (d) Discuss cost accounting.
- (e) Explain minimum level & maximum level.
- (f) What are factory overheads ?
- (g) Define cost apportionment.
- (h) Explain 'idle time'.

Section-B

Unit-I

2. Differentiate between cost accounting & financial accounting. What are the various types of costs ? Classify.
3. The following details are available in respect of a firm.
 - (a) Inventory requirement per year, 6,000 units.
 - (b) Cost per unit (other than carrying & ordering costs) ₹5

- (c) Carrying costs per item for one year ₹1
- (d) Cost of placing each order. ₹60
- (e) Alternative order size (units) : 6,000, 3,000, 2,000, 1,200, 1,000, 600 & 200.

Determine the EOQ.

Unit-II

- 4. Write a note on Job and Batch costing.
- 5. Discuss the various systems of wage payment.

Unit-III

- 6. Write short notes on :

57521-5450-(P-7)(Q-9)(16) (4)

- (a) Key factor
- (b) Margin of safety
- (c) P/V ratio
- (d) Angle of Incidence

- 7. Define budgetary control. Discuss the objectives & limitations of budgetary control.

Unit-IV

- 8. ABC company presents the following information & you are required to prepare

57521-5450-(P-7)(Q-9)(16) (5)

[Turn Over

'Schedule of changes in working capital & funds flow statement':

Liabilities	2014	2015	Assets	2014	2015
	₹	₹		₹	₹
Share capital	1,50,000	2,00,000	Goodwill	15,000	12,000
General Reserve	15,000	20,000	Building	1,00,000	1,42,000
P & L A/c	15,000	12,000	Plant	35,000	40,000
S. Debtors	10,000	12,000	Non trading Investments	10,000	12,000
Prov. for tax	15,000	20,000	Stock	15,000	12,000
Prov. for doubtful debt	500	1000	B/R	5,000	7,000
			Debtors	20,000	25,000
			Cash	5,500	15,000
	2,05,500	2,65,000		2,05,500	2,65,000

Additional Information

(a) Depreciation charged on plant was ₹10,000. & on building ₹7,000

-5450-(P-7)(Q-9)(16) (6)

(b) Provision for taxation of ₹75,000 was made during the year 2015.

(c) Interim dividend of ₹10,000 was paid during the year 2015.

9. Discuss various liquidity ratios & turnover ratios with example.

http://www.HaryanaPapers.com

Whatsapp @ 9300930012
Your old paper & get 10/-
पुराने पेपर्स भेजे और 10 रुपये पायें,
Paytm or Google Pay से

57521-5450-(P-7)(Q-9)(16) (7)