

Roll No.

57521

**BBA 3rd Semester (New Scheme)
Examination – December, 2024**

COST AND MANAGEMENT ACCOUNTING

Paper : BBAN-301

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 : Section-A is compulsory. Attempt any four questions from Section-B by selecting one question from each Unit. Each question carries equal marks.

SECTION – A

1. Define :

- (a) Idle time
- (b) Budgeting
- (c) Time wage system

- (d) Profitability ratio
- (e) Factor cost
- (f) Cost center
- (g) Reorder level
- (h) Cost Accounting

SECTION – B

UNIT – I

2. Prepare a cost sheet from the following data :

Raw material consumed	Rs. 15,000
Direct labour	Rs. 9,000
Machine hours worked	Rs. 900
Machine hour rate	Rs. 5
Administrative overhead @ 20% on work cost	
Selling overhead Rs. 0.5 per unit sold	
Units Produced	20,000
Units sold 18,000 at Rs. 4 per unit	

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3. What do you mean by material control ? Discuss its various objectives.

UNIT - II

4. Calculate the earnings of a worker from the following information :

(a) Time Rate Method,

(b) Piece Rate Method

Information given:

Standard Time - 30 hours;

Time taken - 20 hours ;

Hourly rate of wages is Re. 1 per hour plus a dearness allowance @ 50 paise per hour worked.

5. (a) What is batch costing ?
(b) What do you meant by work certified ?
(c) Examples of industries where job costing, contract costing and process costing are applicable.

UNIT - III

6. What do you mean by management accounting ?
Explain its nature and functions.

7. What is cash budget ? How is it prepared ? Explain with a suitable example.

UNIT - IV

8. What are different techniques of financial statement analysis ? Differentiate among them.
9. What do you mean by capital budgeting ? Explain various capital budgeting techniques with suitable example.