

Roll No. ....

**57732**

**BBA (II) 4<sup>th</sup> 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

**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 ?<sup>1</sup>
9. Describe the classification of cash flows from Operating, Investing and Financing Activities in a Cash Flow Statement ?<sup>1</sup>