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Total No. of Printed Pages: 2

Total No. of Questions: [09]

BBA (Semester – 3rd)
COST/MANAGEMENT ACCOUNTING
Subject Code: BBAD1-310
Paper ID: [150115]

Time: 03 Hours

Maximum Marks: 60

Instruction for candidates:

1. Section A is compulsory. It consists of 10 parts of two marks each.
2. Section B consist of 5 questions of 5 marks each. The student has to attempt any 4 questions out of it.
3. Section C consist of 3 questions of 10 marks each. The student has to attempt any 2 questions.

Section – A

(2 marks each)

Q1. Attempt the following:

- a. Cost Accounting
- b. Budget vs. Budgeting
- c. P/V Ratio
- d. Variance
- e. Idle Time
- f. Piece Wage System
- g. Tender
- h. Variable Cost
- i. Margin of Safety
- j. Financial Analysis

Section – B

(5 marks each)

Q2. Difference between Cost Accounting and Management Accounting.

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Q3. Total Sales	4, 10,000
Sales Return	35000
Opening Stock	24500
Closing Stock	35,500

Rate of Gross Profit = 20% on Sales

Find Out: Stock Turnover Ratio and Stock Conversion Period

Q4. What is Master Budget?

Q5. What is Break Even Analysis?

Q6. Benefits Closing Stock 35,500 of Ratio Analysis.

Section – C**(10 marks each)**

Q7. Berrie Agro Chemicals manufactures an insecticide A. A forecast for the units of A to be sold in the first four months of the year is as follows:

	Quantity in Units
January 2017	15000
February 2017	15000
March 2017	12500
April 2017	10500

It is anticipated that

- There will be no work in Progress at the end of any month.
- Finished units equal to one month of sales for next month will be in the stock of at the end of each month(including December 2016)

Prepare a Production budget for the first three months of 2017.

Q8. What is Financial Analysis? Give various tools and techniques of Financial Analysis.

Q9. What is Budgetary Control? Give various types of Budget.