

Roll No.

Total Pages : 3

301308

December 2023

**BBA (GEN) Re-Appeal IIIrd SEMESTER
COST AND MANAGEMENT ACCOUNTING
(BBA-GEN-301)**

Time : 3 Hours]

[Max. Marks : 75

Instructions :

1. It is compulsory to answer all the questions (1.5 marks each) of Part-A in short.
2. Answer any four questions from Part-B in detail.
3. Different sub-parts of a question are to be attempted adjacent to each other.

PART-A

1. Discuss the following :

- (a) Elements of cost (1.5)
- (b) Management accounting (1.5)
- (c) Re-order level (1.5)
- (d) Idle time (1.5)
- (e) Contract costing (1.5)
- (f) Budgeting (1.5)
- (g) Significance of ratio analysis (1.5)
- (h) Overheads (1.5)

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- (i) Responsibility reporting (1.5)
 (j) Capital budgeting (1.5)

PART-B

2. (a) Prepare specimen of cost sheet in proper format. (7.5)
 (b) How is cost accounting different from management accounting? (7.5)

3. M.A. Co. manufactures a special product A. The following particulars were collected for the year 2018 : (15)

- (a) Monthly demand of A 1,000 units
 (b) Cost of placing an order Rs. 100
 (c) Annual carrying cost per unit Rs. 15
 (d) Normal usage 50 units per week
 (e) Minimum usage 25 units per week
 (f) Maximum usage 75 units per week
 (g) Re-order period 4 to 6 weeks

Compute from the above : (1) Re-order Quantity; (2) Re-order level; (3) Minimum level; (4) Maximum level; (5) Average Stock level.

4. (a) Describe the significance of marginal costing with suitable examples. (7.5)
 (b) Explain the role of budgets in business organizations. (7.5)

5. Write short notes on :

- (a) Importance of labour cost control. (7.5)
 (b) Process costing. (7.5)

6. (a) Distinguish between cash flow and fund flow statements. (5)

- (b) From the information given below, calculate the following ratios : (10)

- (i) Quick ratio; (ii) Stock Turnover ratio; (iii) Debt-equity ratio; (iv) Return on Investment.

Particulars	Amount	Particulars	Amount
Current Assets	5,00,000	Indirect expenses	20,000
Opening Stock	50,000	Equity share capital	7,00,000
Closing Stock	1,50,000	10% Preference Share Capital	3,00,000
Cost of goods sold	12,00,000	12% Debentures	2,00,000
Gross Profit	2,00,000	Current Liabilities	2,00,000
General Reserve	1,00,000	-	-

7. (a) Discuss the types of financial statements. (7.5)
 (b) Explain any two capital budgeting techniques. (7.5)