

Roll No. ....

Total Pages : 3

**301308**

**December 2023**

**BBA (GEN) Re-Appear 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)