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(Printed Pages 3)

(20526)

Roll No. ....

BBA-VI Sem.

18112

B.B.A. Examination, May-2026

COST AND MANAGEMENT ACCOUNTING

(BBA-605) (F-3)

(New Course)

Time : Three Hours] *[Maximum Marks : 75*

Note : Attempt **all** the Sections as per instructions.

Section-A

(Very Short Answer Questions)

Note : This Section contain **five** questions, all questions will be compulsory. There will be no internal choice.

5×3=15

1. What do you mean by the elements of cost? 3

2. What is meant by Cost Accounting? Discuss the characteristics of an ideal system of Cost Accounting. 3

3. Write a short note on the functions of management accounting. 3

4. A Company Producing a single article sells it at Rs 15 each. The Marginal Cost of Production is Rs 9 each and Fixed Cost is Rs 600 per annum calculate the P/V Ratio. 3

5. What is contribution? 3

Section-B

(Short Answer Questions)

Note : This Section contains three questions, attempts any two questions. Each question carries **7.5** marks. $2 \times 7.5 = 15$

6. A manufacturing concern which has adopted Standard Costing furnishes the following information: 7.5

Standard:

Materials for	80 kg
Furnished Products	100kg
Price of Materials	Rs 1.20 Per kg

Actual:

Output	2,40,000kg
Material used	3,15,000 kg
Cost of Materials	Rs 3,46,500

Calculate:

(i) Materials Usage Variance

(ii) Material Price variance

(iii) Material Cost Variance

7. Explain the characteristics of management accounting. What are the tools which makes it useful for the management? 7.5

8. What is Standard Costing/ Discuss its advantages and limitations. 7.5

Section-C

(Descriptive Answer Questions)

Note : This Section contains **five** questions, attempt any **three** questions. Each question carries **15** marks. Answer must be descriptive. 3×15=45

9. Following information has been obtained from the records of a factory: 15

Profit	Rs 25,000
Margin of safety	Rs 1,00,000

Find out the P/V Ratio.

10. Define Budgetary Control and State its main objects. 15

11. What is Cost Accounting? Explain briefly its objects and advantages. 15

12. From the following information, find out the amount of Profit earned during the year using marginal costing Technique: 15

Fixed Cost	Rs 5,00,000
Variable Cost	Rs 10 per unit
Selling Price	Rs 15 per unit
Output	1,50,000 units.

13. What do you understand by Responsibility Accounting'? Discuss its sailent features. give examples. 15