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(20525) Roll No.
BBA- VI Sem.

18112

B.B.A. Examination, May-2025

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 Type Questions)

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

5×3=15

1. Discuss the elements of cost. 3
2. What do you mean by Cost Accounting? 3
3. What do you understand by 'Management Accountancy'? 3

P.T.O.

4. The following informations are obtained from Chotey Ltd: 3
 Sales Rs. 50,000
 Profit Rs. 5,000
 Fixed cost Rs. 15,000
 Calculate P/V Ratio.
5. Define Break-Even point? 3

Section-B

(Short Answer Type Questions)

Note : This section contains three questions, attempt any **two** questions. Each question carries **7.5** marks.

$$2 \times 7.5 = 15$$

6. The standard cost-card shows the following details relating to the material requirements to produce one kg. of mustard oil. 7.5
- | | |
|--------------------------|-----------------|
| Quantity of Mustard seed | 3 Kg |
| Price of Mustard | 75 Paise Per Kg |
- Actual Production data :
- | | |
|-----------------------------|------------------|
| Production during one month | 1000 Kg |
| Quantity used | 3500 Kg |
| Price of mustard seed | Rs. 1.00 Per kg. |

18112/2

Calculate

- (a) Material cost variance
 - (b) Material price variance
 - (c) Material usage variance
7. Discuss in detail the functions of management accounting? Explain the nature and scope of management accounting. 7.5
8. Define 'Standard Costing.' Discuss its advantages and disadvantages. Enumerate the conditions under which it may be adopted with advantage. 7.5

Section-C

(Descriptive Answer Type Questions)

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

9. The following information is obtained from Raju Co. Ltd. in a certain year:

	Rs.
Sales	1,00,000
Variable cost	60,000
Fixed cost	30,000

Find the P/V Ratio, Break-even point and margin of safety. 15

10. What is Budgetary control? Point out its objects and advantages. 15

11. What is Cost Accounting? What is its scope and limitations? 15

12. From the following, find out profit by marginal costing method: 15

	Rs.
Direct material	40,000
Wages	24,000
Variable factory expenses	8,000
Fixed factory expenses	16,000
Administrative expenses of which 20% is variable	12,000
Selling expenses of which 60% is variable	20,000
Sales	1,80,000

13. What do you understand by 'Responsibility Accounting?' Discuss its salient features. What steps are being taken for introducing it? 15

18112/4