Roll No. Total No. of Questions : 07]

[Total No. of Pages : 02

BBA (Sem. - 3rd)

COST AND MANAGEMENT ACCOUNTING SUBJECT CODE : BB - 303 Paper ID : [C0215]

[Note : Please fill subject code and paper ID on OMR]

Time: 03 Hours

Maximum Marks : 60

 $(10 \times 2 = 20)$

Instruction to Candidates:

- Section A is Compulsory. 1)
- Attempt any Four questions from Section B. 2)

Section - A

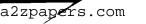
Q1)

- a) . Give the scope of cost accounting.
- What is economic order quantity? b)
- State essential differences between material and labour controls. c)
- Classify overheads into main headings. d)
- What is a master budget? e)
- Discuss the advantages of standard costing. f)
- What is P/V ratio? g)
- Give any three managerial uses of fund flow statements. h)
- How will you calculate cash from operations? i)
- Discuss marginal costing. j)

J-277 [8129]

P.T.O.

We provide GNDU question papers, PTU question papers, PU question papers, LPU question papers, GNA university



Section - B

- *Q2)* Explain the objectives and advantages of cost accounts.
- *Q3)* What do you understand by ABC analysis? What are its advantages?
- *Q4)* How a cash flow statement differ from fund flow statement?
- Q5) Prepare a cost sheet with the help of imaginary figures.
- Q6) The modern machine Co. places before you the following figures

| | Sales | Profit |
|------|--------|--------|
| 2003 | 200000 | 10000 |
| 2004 | 180000 | 2000 |
| Van | | 2000 |

You are required to

- (a) Determine P/V ratio.
- (b) Determine sales at break even point.
- (c) Predict the expected loss/profit with sales of (i) Rs. 150000 (ii) Rs. 300000.
- Q7) From the following balance sheet of Mr. A, prepare a schedule of changes in working capital and a fund flow statement.

| Liabilities | 2001 | 2002 | Assets | 2001 | 2002 |
|-------------------------|--------|--------|-----------|--------|--------|
| Capital | 63000 | 100000 | Cash | 15000 | 20000 |
| Long term borrowings | 50000 | 60000 | Debtors | 30000 | 28000 |
| Trade creditors | 42000 | 39000 | Stock | 55000 | 72000 |
| Bank overdraft | 35000 | 25000 | Land | 80000 | 100000 |
| Outstanding Expenses | 5000 | 6000 | Furniture | 15000 | 10000 |
| | 195000 | 230000 | | 195000 | 230000 |

 \mathbf{O} \mathbf{O} \mathbf{O} \mathbf{O}

J-277

2

We provide GNDU question papers, PTU question papers, PU question papers, LPU question papers, GNA university