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Total No. of Pages: 02
Total No. of Questions: 07

BBA (Sem.-3rd)
COST AND MANAGEMENT ACCOUNTING
Subject Code: BB-303
Paper ID: [C0215]

Time: 3 Hrs.**Max. Marks: 60****INSTRUCTIONS TO CANDIDATES:**

1. *Section A is compulsory consisting of Ten questions carrying two marks each.*
2. *Section B contains Six questions carry Ten marks each student has to attempt any four questions.*

SECTION – A

- Q.1. a) PLU Ratio (10x2=20)
b) Margin of safety
c) Cost
d) Types of budget
e) Variance
f) Tender
g) BEP
h) Overhead
i) Contribution
j) Material Control

SECTION- B

- Q.2. “Cost accounting has come to be an essential tool of the management. Comment. (4x10=40)
- Q.3. Discuss the need of re-contribution of cost and financial accounts.
- Q.4. Discuss briefly the objectives and limitation of budgetary control.
- Q.5. When valume is 3000 units. Average cost is Rs. 4 per unit. When valume 4000 units average cost is Rs. 3.50. The Break- even point is 5000 units, Find the profit volume ratio.
- Q.6. A Manufacturing concern which has adopted standard costing furnishes the following information.

Standard		Actual
Material	70kg finished product for 100 kg input	out put 210000 kg
Price of material	Rs. 1 kg	material used 280000 kg
		Costing material
		Rs. 252000

- Calculate (a) Material usage variance
 (b) Material Price variance
 (c) Material cost variance.

Q7. From the following balance sheet of Mr. Dinesh, Prepare cash flow statement.

Balance Sheet as on 31-12-2014

<u>Liabilities</u>	2013	2014	<u>Assets</u>	2013	2014
	(Rs.)	(Rs.)		(Rs.)	(Rs.)
Capital	70000	58000	Land & Building	60000	54000
Sundry creditors	1000	9000	Plant	20000	15000
Bills Payable	14000	12000	Stock	1000	1200
Outstanding expenses	1000	1000	Debtor cash	7000	4500
	<u>95000</u>	<u>80000</u>	B/R	1000	800
				6000	4500
				<u>95000</u>	<u>80000</u>

Other Information's

- (i) There was neither any drawings Nor capital additions.
 (ii) There was neither any sale nor any purchase of land & Building and Plant.

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