

Roll No.

Total No. of Pages : 02

Total No. of Questions : 07

BBA (2009 to 2011 Batch) (Sem.-3)
COST AND MANAGEMENT ACCOUNTING

Subject Code : BB-303

Paper ID : [C0215]

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTION TO CANDIDATES :

1. **SECTION-A** is **COMPULSORY** consisting of **TEN** questions carrying **TWO** marks each.
2. **SECTION-B** contains **SIX** questions carrying **TEN** marks each and a student has to attempt any **FOUR** questions.

SECTION-A

1. Write short notes on :

- a) Explain reorder level.
- b) What is PLU Ratio?
- c) What do you understand by reconciliation?
- d) What do you mean by Master Budget?
- e) What do you mean by cost center?
- f) Define EOQ.
- g) Explain material control.
- h) Define Quotation.
- i) Define Marginal Costing.
- j) Explain the formula to calculate Break Even Point.

SECTION-B

2. Explain the scope and objective of cost accounting.
3. What do you mean by Cost Sheet? Prepare Cost Sheet with imaginary figures.
4. What do you mean by overhead cost? Explain Variable, Fixed and Semi variable overhead with suitable example.
5. Why budgetary control is necessary?
6. What do you mean by Standard Costing? Explain various material variances.
7. From the following information calculate :
 - a) Material Cost Variance
 - b) Material Price Variance

Standard output	200 units
Standard material required to produce one unit	10 KG
Standard price per KG	Rs. 3
Actual Output	180 units
Actual Price	Rs.4 per kg
Actual Material used	2000 kg