

Roll No.

Subject Code—2004

B.B.A. (Third Year) EXAMINATION
COST & MANAGERIAL ACCOUNTING
BBA-304

Time : 3 Hours

Maximum Marks : 100

Note : Attempt any *Five* questions. All questions carry equal marks.

1. Explain the meaning, nature and scope of management accounting. Is it different from cost accounting ? Discuss how the cost sheet is prepared and illustrate with example.
2. What do you mean by analysis and interpretation of financial statements ? What are different methods based on which you can report the financial performance of a company ?

3. "Fund Flow Statement is more comprehensive than cash flow statement." Do you agree ? Support your answer with a complete example.
4. "Material cost, labour cost and overheads are integral part of basic cost sheet." Discuss the statement and support your answer with suitable illustrations.
5. Explain with example the different methods of cash budgeting. Which method is superior and why ? Also define the concept of zero base budgeting.
6. A proposed investment having an after-tax cost of Rs. 4,54,000 is expected to produce after tax inflows as shown below. If the firm's hurdle rate (cost of capital) is 10.95%, should the investment be made or the company should take alternative decisions ?

Period (Yr) :	0	1	2	3	4	5
Inflows (Rs) :	-4,54,000	86,000	98,500	96,500	89,500	94,000

7. Write short notes with illustrations on :
- (a) Margin of safety; and
 - (b) Profit planning.
8. Discuss the role of marginal costing in the modern times. How can you calculate P/V Ratio, break-even-point and key factor ? Give some live examples.
9. What are job and batch costing ? Explain with illustrations. Is batch costing relevant in modern times ?
10. Explain and illustrate the term 'overhead'. Discuss its classification, allocation and absorption procedures. Give examples.