

Roll No.

Subject Code—6704

B.B.A. (Third Year) EXAMINATION

BBA-304

COST AND MANAGERIAL ACCOUNTING

Time : 3 Hours

Maximum Marks : 100

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

1. Differentiate the term Financial Accounting, Cost Accounting and Management Accounting with suitable examples.
2. How is cost-sheet prepared ? Explain various components of Prime Cost, Factory Cost, Total Cost with illustrations.
3. Write notes on the following :
 - (a) Relevant and Irrelevant Cost
 - (b) Cost Ascertainment Vs. Cost-estimation
 - (c) Opportunity Cost
 - (d) Multiple Costing.

4. What is meant by absorption of overheads ?
Discuss the different methods for absorption of factory overheads.
5. A company has three production departments, A, B and C and two services departments, P and Q. The following information is available as per departmental distribution summary :

Production Deptt.	Rs.
A	3200
B	3800
C	1500
P	2400
Q	1200

The expenses of the service departments are to be apportioned on a percentage basis as follows :

	A	B	C	P	Q
Service Deptt. P	40%	30%	20%	—	10%
Service Deptt. Q	30%	30%	20%	20%	—

Find the amount of overheads of each servicing department of by algebraic method.

6. Write notes on the following :
 - (a) EOQ
 - (b) Direct Material Variance
7. Discuss the principles of management accounting. Also explain the pre-requisites of a successful management accountant.
8. What do you understand by Financial Analysis ? Discuss various types and tools of financial statement analysis.
9. Give a detailed account of functional budgets with their types.
10. Write notes on the following :
 - (a) Marginal Costing
 - (b) Flexible Budget
 - (c) Budgetary Control
 - (d) Fund Flow Statement.