

Roll No.

Subject Code—8249-X .

B.B.A. (Third Year) EXAMINATION

(Re-appear Batch 2009 Onwards)

BBA-304

COST AND MANAGERIAL ACCOUNTING

Time : 3 Hours

Maximum Marks : 70

Section A

Note : Attempt any *Seven* questions. **7×5=35**

1. What do you mean by Batch Costing ?
Distinguish between job and batch costing.
2. Define Cost Accounting. Explain the need of Cost Accounting.
3. What is Piece Wage Rate Method ? Discuss the advantages and disadvantages of piece wage rate method.

4. Write short notes on the following :
 - (a) Abnormal Ideal Time
 - (b) Overtime.
5. What is Labour Turnover ? How can we measure the labour turnover with suitable examples.
6. What is Cost Sheet ? Explain the various elements of cost sheet with imaginary figures.
7. Define and distinguish between unit costing and output costing with suitable examples.
8. What is Marginal Costing ? Explain the advantages and disadvantages of marginal costing.
9. What do you mean by Zero based budgeting ? How does it differ from traditional budgeting ?
10. What is Managerial Accounting ? Explain the importance of managerial accounting in decision-making.

Section B

Note : Attempt all the questions.

11. Write short notes on the following :

- (a) Contract Costing
- (b) Material Cost Control.

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Or

What do you mean by reconciliation statement ? Explain the procedure of preparation of reconciliation statement.

12. What do you mean by Budgetary Control ? Explain the objectives of budgetary control with special reference to a large manufacture concern.

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Or

From the following information, calculate :

- (i) P/V ratio
- (ii) Profit when sales are Rs. 20,000, and
- (iii) New break-even point if selling price is reduced by 20%.

Fixed expenses : Rs. 4,000

Break-even point : Rs. 10,000

13. What is Analysis of Variances ? Explain the material variance with suitable illustrations. 11

Or

80 kgs. of material A at a standard price of Rs. 2 per kg. and 40 kgs. of material B at a standard price of Rs. 5 per kg. were to be used to manufacture 100 kgs. of chemical. During a month, 70 kgs. of material A priced at Rs. 2.10 per kg. and 50 kgs. of material B priced at Rs. 4.50 per kg. were actually used and the output of the chemical was 102 kgs. Find out the material variances.