

(4)

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OR

(b) Pepsi Company produces a single article.
Following cost data is given about its
product : 10 Marks

Selling price per unit ₹ 40

Marginal cost per unit ₹ 24

Fixed cost per annum ₹ 16,000

Calculate :

(i) P/V Ratio

(ii) Break-even sales

(iii) Sales to earn a profit of ₹ 2,000

5. (a) What is the role of managerial costing in
the decision of 'Make or Buy' ? 10 Marks

OR

(b) Explain the following : 10 Marks

(i) Margin of safety

(ii) CVP analysis

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Roll No.

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B. B. A. (THIRD SEMESTER)
MID SEMESTER EXAMINATION, 2021
ACCOUNTING FOR MANAGERS

Time : 1½ Hours

Maximum Marks : 50

Note : (i) Answer all the questions by choosing
any *one* of the sub-questions.

(ii) Each question carries 10 marks.

1. (a) Define Management Accounting and
discuss its scope. 10 Marks

OR

(b) Distinguish between Management
Accounting and Financial Accounting.

10 Marks

2. (a) "Management accounting is the
presentation of accounting information in
such a way as to assist management in the

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creation of policy and in the day to day operation of an undertaking." Elucidate briefly this statement. 10 Marks

OR

(b) Explain the following : 10 Marks

(i) Classification of cost

(ii) Cost control

3. (a) From the following information, prepare cost sheet to show the following components : 10 Marks

(i) Prime cost

(ii) Factory cost

(iii) Cost of production

(iv) Total cost of sales.

	₹
Direct Material	57,000
Direct Wages	28,500
Factory Rent and Rates	2,500
Office Rent and Rates	500
Plant Repairs and Maintenance	1,000

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Plant Depreciation	1,250
Factory Heating and Lightning	400
Factory Manager's Salary	2,000
Office Salaries	1,600
Director's Remuneration	1,500
Telephone and Postage	200
Printing and Stationery	100
Legal Charges	150
Advertisement	1,500
Salesman's Salaries	2,500
Showroom Rent	500
Sales	1,16,000

OR

(b) Define cost sheet with its format and discuss its importance. 10 Marks

4. (a) Explain the concept of Marginal Costing and also explain the advantages of marginal costing. 10 Marks

P. T. O.