(i) Printed Pages: 4 Roll No. .....

(ii) Questions : 14 Sub. Code : 0 9 0 0

Exam. Code: 0 0 2 6

# Bachelor of Business Administration 6th Semester (2040)

### COST ANALYSIS AND CONTROL

Paper—BBA 327

Time Allowed : Three Hours

[Maximum Marks: 80

Section B and Section C. Each question carries 15 marks.

#### SECTION-A

1. From the following particulars, calculate Minimum Stock

Level:

Normal usage 100 units per day

Minimum usage 60 units per day

Maximum usage 130 units per day

Economic order quantity 5,000 units

Re-order period 25 to 30 days

0900/PP-022 1 [Turn over

- 2. About 50 items are required every day for a machine. A fixed cost of Rs. 50 per order is incurred for placing an order. The inventory carrying cost per item amounts to Rs. 2 per day. The lead period is 32 days. Compute (a) Economic Order Quantity and (b) Re-order level.
- 3. How are normal and abnormal idle time treated in cost accounts?
- 4. What do you mean by Absorption of Overheads?
- 5. What do you mean by Zero Base Budgeting?
- 6. Define Standard Costing.

# SECTION-B

- 7. "Evolution of Cost accounting is the outcome of deficiencies in financial accounting system." Discuss.
- 8. Show the stores ledger entries as they would appear when using:
  - (a) Weighted Average method
  - (b) LIFO method

		A	2000		S. S. H. & & S. C.	W. 344, 114		7 3.4 (K) * (\$7)	N. W. W. 19	(M. 147. W	12 12 13 14 CO		
3.5	C 68 382 344	88. 5.7		\$3407.78799	31.0				Uni	4		Value	
1.7	• 1		17 A 3.350		47.1362.08	40000	2018 Oct 1880		RITE	LN	C 24 40	ASTIMA	
4	pril	1975.5						XXX. 35.15		777			
4	APPR MA	1.11 . 7		11.00 2.00 2.00				***			A # 31 (4.16)	4.04 Sec.	
34	·**	g-40 N 3						William W.	- 1800 B. S	A 14	40,004,000	48728686	
90		0.700	22.27 M (1.88			XX	90 miles (1996)		14.44.6		1. 2. C.	ALMON 14 (1)	
200		\$19K 30		1000	* *	J. Marie Brasil	Section & Comme			Call Hay Sell		D.	
×4.		14.174			E0.5235.60						. # ( v s ) ( )	Rs.	
1.43	0.400.004			A	100 4 Village	0.17 M/732	334500					3. J. W. P. J. J. B. S. S. S.	
: 77		(%)(d*)(*)**(				Control of the second						6.85.7 60 6.	
83	V. 1897/1988	07 YS		300,000		a (1.5%) 40° 0	V . W 80.00	4500			<ul> <li>Statistical</li> </ul>	WAX 32 45 13	
3.		St. N	an Golden							(1) (Marin 1) (M	3 3 3 5 5 5		
200				(m. 1970) 1880 (M					MAG		. 1.20	600	
	3 1 V 10 V	400 875	***			- A	<b>[ 4</b>		300	<b>3</b>	X400140.16	UUV	
1			HAIS	ınce i	II IIa	tiu U	1	***************	- W 7 3	1		C. 4049 No. 5	
			MILE SAPAR SO	*****			404 K. 38				24 (1960 S.O. V	907/10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
1.		11/1/20			N								
	A 18 94 60.	3 7 3 7 7	12 7 70 10 10	i., 200 (b) (b)					N. A. P. C. W.			4400	
	337 75 60		Sec. 25. 37		200 X	10 1 April 20		Y \$ 60 000	200	<b>\</b>		440	
*	1.8003	X 23. 15.	**	1	3					1	6.4.36.40	TIV	
2	1. 1. Oak 2. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	7	MITC	chasec	1						A A & A		
-	• 300 000	20 To 2 To 1	A 200 "		5.00 Miles 2			Barrier Tol				MARCH ST.	
	7 1 1 1 1 1		144. Ph. 18		4.00						2.30	6.45	
	1 ( A . C. )			100		3.7 G. S.		44 C.	· 2002	757 4 4 30 7	1. Open 1119		
		N. 1. 7 1		10 / Land					150	1	i da da da 🗸		
		100	¥	الم				13. 18 18	13	}	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
4	N 4 1 1 1 1 2		Issu	CU	12 C 18 18 18 18 18 18 18 18 18 18 18 18 18	3.78667				# (M/M/)	100		
	Danie a Ca	100/ 11/2			AND THE PARTY OF T	14.0 VIII. 12.9	State of the state of the		100	36 1 3 1 4 3 4			

7

April		Units	Value	
			Rs.	
6	Purchased	200	460	
11	Issued	150		
19	Issued	200		
22	Purchased	200	480	
27	Issued	250		

- 9. What do you mean by Material control? Discuss different techniques of material control.
- 10. The standard time allowed for the job is 30 hours. The hourly rate of guaranteed wages in Rs. 15. Because of the saving in time, a worker X gets an hourly wage of Rs. 18 under Rowan Premium Bonus System. For the same saving in time, calculate the hourly rate of wages a worker Y will get under Halsey Premium Bonus System.

## SECTION—C

- 11. Differentiate between allocation and apportionment of overheads. Also discuss different basis of apportionment of overheads with suitable examples.
- 12. What is budgetary control? State the main objectives of budgetary control. What are the main steps in budgetary control?

3

13. From the information given below, calculate machine hour rate for Machine No. 30.

Cost of machine	Rs. 10,00,000
Installation charges	Rs. 1,00,000
Estimated scrap value after the	
expiry of its life (15 years)	Rs. 50,000
Estimated working hours per annum	2,000 hours
Rent and Rates for the shop per month	Rs. 20,000
General lighting for the shop per month	Rs. 3,000
Insurance premium for the machine per annur	n Rs. 9,600
Repairs and maintenance expenses per annum	Rs. 10,000
Shop supervisor's salary per month	Rs. 6,000
Rate of power per 100 units	Rs. 200
#####################################	the second of the second of

Power consumption — 10 units per hour

The machine occupies 1/4th of the total area of the shop. The supervisor is expected to devote 1/5th of his time for supervising the machine.

14. The standard material required to manufacture one unit of product X is 10 kgs and the standard price per kg of material is Rs. 25. The cost accounts records, however, reveal that 11,500 kg of materials costing Rs. 2,76,000 were used for manufacturing 1,000 units of product X. Calculate material variances.