

Roll No.....

Total Pages: 3
14594

BBA/D-17
MANAGEMENT ACCOUNTING
Paper: BBA-204

Time: Three Hours

Maximum Marks: 80

Note: Attempt Five questions in all including Q. No. 1 which is compulsory. All questions carry equal marks.

1. Explain the following :
 - (i) Write the four names of techniques of Management Accounting.
 - (ii) Four characteristics of Cost Accounting.
 - (iii) Flexible Budget.
 - (iv) Break Even-Point
 - (v) Formula of Labour Mix Variance.
 - (vi) Three differentiate between Management Accounting and Financial Accounting.
2. What are the functions of Management Accounting? Also explain the usefulness of Management Accounting
3. What is meant by Cost Accounting? What are the different Costing Methods?
4. Define Budgetary Control. Also explain the merits and demerits of Budgetary Control.
5. Explain the following :
 - (i) Cost Sheet
 - (ii) Classification of Cost
 - (iii) Sales Budget.
6. (i) What are Control Techniques? Explain their types.
(ii) State the characteristics of Target Costing.
- 7 From the following information, calculate :
 - (i) P/V Ratio
 - (ii) Brak-even-Point
 - (iii) Margin of Safety

Sales	Rs. 2,50,000
Variable Cost	Rs. 1,00,000
Fixed Cost	Rs. 50,000

8. Calculate material variances from the following information :
Standard Mix

Material	Quantity (kg)	Price (Rs.)	Total Value (Rs.)
A	50	4	200
B	30	6	180
C	20	3	60
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	100		440
	20		----
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Loss	80		440

Actual Mix

Material	Quantity (kg)	Price (Rs.)	Total Value (Rs.)
A	40	5	200
B	30	6	180
C	30	3	90
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	100		470
	30	--	----
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Loss	70		470