

BBA/D-18
MANAGEMENT ACCOUNT
BBA-204

1. Compulsory Question

Explain the following:

(a) Four functions of Management Accounting.

(b) Cost Sheet.

(c) Sales Budget.

(d) Profit-Volume Ratio.

(e) Balanced Score Card.

(f) Cost of Goods Sold.

2. What are the techniques of Management Accounting? Also differentiate between Management Accounting and Financial Accounting.

3. What is meant by Cost Accounting? Explain its characteristics and advantages.

4.What is Budgetary control and how is it exercised?What precautions should be taken while preparing the budget?

5.Explain the following:

(a)Limitations of Management Accounting.

(b)Cash Budget.

(c)Uniform Costing.

6.(a) What do you mean by Responsibility Center?Explain the types of Responsibility centers.

7.A company gives the following data:

Fixed cost per annum	10,000
Variable cost per unit	400
Selling price per unit	500
Units sold	200 units

You are required to calculate the following:

(a) Break-Even Point.

(b) P/V Ratio.

(c) Margin of Safety.

8. Calculate material variance from the following information:

Material	Standard		Actual
A	500	20	
B	400	10	
Normal loss	900		
Yield	90		
	810		