# BBA-09

## June - Examination 2026

## Bachelor of Business Administration (IInd Year) Examination

## Cost and Management Accounting

## Paper : BBA-09

[*Time: **3** Hours*] [*Maximum Marks: **70***]

**Note :-** The question paper is divided into three Sections A, B and C. Write answers as per the given instructions in each section.

**Section-A** **7×2=14**

**(Very Short Answer Type Questions)**

**Note :-** Answer **all** questions. As per the nature of the question delimit your answer in one word, one sentence or maximum up to **30** words. Each question carries **2** marks.

1. (i) What do you mean by Cost Centre?
   (ii) Explain the term Imputed Cost.
   (iii) Give two examples of Factory Overhead.
   (iv) Give two examples of Indirect Labour Expenses.
   (v) What do you mean by Slow-Moving Inventories?
   (vi) Explain Piece-Rate of Wages System.
   (vii) Write the formula for calculating Re-order Level.

**Section-B** **4×7=28**

**(Short Answer Type Questions)**

**Note :-** Answer **any four** questions. You have to delimit your each answer maximum up to **200** words. Each question carries **7** marks.

2. What is Machine Hour Rate? How is it computed?
3. Discuss the various methods of measurement of Labour Turnover Rate.
4. Explain the following –
   (i) Organisation of Stores department.
   (ii) Classification and Codification of stores.
5. Give a Proforma of a Cost Sheet by taking imaginary figures.
6. Explain the rules for transfer of notional profit to profit and loss account in contract costing.
7. Distinguish between Joint Products, By-Products and Co-products.
8. Write a note on Activity-Based Costing.
9. Distinguish between –
   (i) Variable cost and Fixed cost.
   (ii) Direct material and Indirect material.

## Section-C 2×14=28

**(Long Answer Type Questions)**

**Note :-** Answer **any two** questions. You have to delimit your each answer maximum up to **500** words. Each question carries **14** marks.

10. Calculate material variances from the following -

The standard cost of a chemical mixture is as under :

40 tons of material x @ ₹ 1000 per ton

60 tons of material y @ ₹ 1500 per ton

Standard yield is 90% of the input.

Actual cost for a period is as under:

45 tons of material x @ ₹ 800 per ton

55 tons of material y @ ₹ 1700 per ton

Actual yield 91 tons.

11. From the following, calculate (i) P/V Ratio (ii) BEP (iii) Sales to earn a profit ₹ 100,000 (iv) When sales worth ₹ 600,000, then what will be the profit?

Sales per unit: ₹ 100, Variable cost per unit ₹ 75, Fixed cost ₹ 150,000.

12. Write the nature and scope of management accounting.

13. Explain the following terms:

(i) Out-of-pocket cost

(ii) Opportunity cost

(iii) Discretionary cost

(iv) Committed fixed cost

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